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of Canada

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Government  
Publications

Prepared by the  
Receiver General for Canada

# Public Accounts of Canada

# 2012

## Volume III

### Additional Information and Analyses

Canada







Government  
of Canada

Gouvernement  
du Canada

Government  
Publication

Prepared by the  
Receiver General for Canada

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# Public Accounts of Canada

# 2012



**Volume III**

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**Additional  
Information and  
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Canada

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# VOLUME III

2011-2012

**PUBLIC ACCOUNTS OF CANADA**

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# INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

## Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the Accounts of Canada, maintained by the Receiver General; and
- The detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

## Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

**Volume I** presents the audited consolidated financial statements of the Government, as well as additional financial information and analyses.

**Volume II** presents the financial operations of the Government, segregated by ministry; and

**Volume III** presents supplementary information and analyses.





# SECTION 1

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Financial Statements of Revolving Funds

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## Canadian Grain Commission Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Departmental Audit Committee. The information included in these financial statements is based on management's best estimate and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's Departmental Performance Report is consistent with these financial statements.

The Canadian Grain Commission's Finance Division develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management.

The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communicating programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2012 and the results of operations and the change in financial position for the year. This opinion has been appended to these financial statements.

Approved by:

JACQUELINE PEARCE  
Acting Chief Financial Officer

May 29, 2012

### STATEMENT OF AUTHORITY (USED) PROVIDED (UNAUDITED) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012		2011	
	Estimates	Actual	Estimates	Actual
Net results .....	989	1,952	(305)	(2,502)
Add: items not requiring use of funds .....	2,438	4,144	1,171	2,601
Operating source (use) of funds .....	3,427	6,096	866	99
Less: items requiring use of funds .....				
Net capital acquisitions .....	3,307	1,831	746	1,824
Net other assets and liabilities .....		3,167		(217)
Authority provided (used) .....	120	1,098	120	(1,508)

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Debit balance in the accumulated net charge against the Fund's authority .....	(33,979)	(33,946)
Add: PAYE charges against the appropriation account after March 31 .....	(3,606)	(2,541)
Less: amounts credited to the appropriation account after March 31 .....	120	120
Net authority used (provided), end of year .....	(37,705)	(36,607)
Authority limit .....	2,000	2,000
Unused authority carried forward .....	39,705	38,607

## 1.2 FINANCIAL STATEMENTS OF REVOLVING FUNDS

# Canadian Grain Commission Revolving Fund—Continued

## INDEPENDENT AUDITORS' REPORT

THE CHIEF COMMISSIONER, COMMISSIONERS AND THE  
DEPARTMENTAL AUDIT COMMITTEE  
CANADIAN GRAIN COMMISSION REVOLVING FUND

We have audited the accompanying financial statements for the Canadian Grain Commission Revolving Fund, which comprise the statement of financial position as at March 31, 2012, and the statements of operations, accumulated surplus and cash flows for the year ended March 31, 2012, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2012, and the results of its operations, statement of accumulated surplus and cash flows for the year ended March 31, 2012 in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Grain Commission to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Canadian Grain Commission and the Treasury Board of Canada and should not be used by parties other than the Canadian Grain Commission or the Treasury Board of Canada.

Ernst & Young LLP  
Chartered Accountants

Winnipeg, Canada  
May 18, 2012



# **Canadian Grain Commission Revolving Fund—Continued**

## **STATEMENT OF FINANCIAL POSITION**

**AS AT MARCH 31**

(in thousands of dollars)

	2012	2011
<b>ASSETS</b>		
Current		
Accounts receivable (Note 3) . . . . .	6,334	5,555
Other assets . . . . .	194	276
<b>Total current assets . . . . .</b>	<b>6,528</b>	<b>5,831</b>
Tangible capital assets (Note 4) . . . . .	6,237	6,772
	12,765	12,603
<b>LIABILITIES AND NET LIABILITIES</b>		
Current		
Accounts payable and accrued liabilities . . . . .	2,359	3,243
Salaries payable . . . . .	991	478
Vacation and overtime payable . . . . .	2,582	2,582
Deferred revenue . . . . .	127	126
<b>Total current liabilities . . . . .</b>	<b>6,059</b>	<b>6,429</b>
Employee severance benefits (Note 5) . . . . .	11,268	12,655
<b>Total liabilities . . . . .</b>	<b>17,327</b>	<b>19,084</b>
Net liabilities		
Contributed capital . . . . .	4,941	4,941
Accumulated net charge against the Fund's authority (Note 7) . . . . .	(33,979)	(33,946)
Accumulated surplus . . . . .	24,476	22,524
<b>Total net liabilities . . . . .</b>	<b>(4,562)</b>	<b>(6,481)</b>
	12,765	12,603

The accompanying notes are an integral part of the financial statements.

Approved by:

ELWIN HERMANSON  
*Deputy Head*

JACQUELINE PEARCE  
*Acting Chief Financial Officer*

# Canadian Grain Commission Revolving Fund—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012												2011
	Budget inspection	Actual inspection	Budget weighing	Actual weighing	Budget research	Actual research	Budget producer protection	Actual producer protection	Budget internal services	Actual internal services	Budget total	Actual total	Actual total
	(unaudited)		(unaudited)		(unaudited)		(unaudited)		(unaudited)		(unaudited)		
Revenue													
Service fees . . . .	25,483	31,614	10,852	13,792							36,335	45,406	43,007
Special appropriations (Note 6) . . . . .	7,897	7,892	1,127	931	5,289	5,501	1,679	2,939	14,208	13,145	30,200	30,408	26,238
Parliamentary appropriations (Note 6) . . . . .					4,356	4,280	452	454	592	598	5,400	5,332	5,244
Contract revenue . . . . .	991	1,485									991	1,485	1,572
License fees and producer cars . . . . .							418	515			418	515	466
Total revenue . . . . .	34,371	40,991	11,979	14,723	9,645	9,781	2,549	3,908	14,800	13,743	73,344	83,146	76,527
Expenses													
Salaries and employee benefits . . . . .	33,730	33,402	11,292	11,373	7,181	7,372	3,085	3,103	9,591	9,471	64,879	64,721	62,684
Rent . . . . .	1,931	2,033	442	469	866	869	164	179	596	634	3,999	4,184	4,006
Travel . . . . .	1,645	1,533	443	389	317	314	206	192	904	695	3,515	3,123	3,291
Repairs and supplies . . . . .	1,386	1,336	308	266	977	1,060	77	82	414	531	3,162	3,275	3,198
Amortization . . . . .	1,226	1,130	116	74	723	765	174	117	199	317	2,438	2,403	2,271
Professional and special services . . . . .	205	236	41	28	75	82	60	48	2,069	1,392	2,450	1,786	1,824
Communications . . . . .	152	140	81	78	127	123	71	64	954	750	1,385	1,155	1,168
Other . . . . .	427	300	132	106	33	12		8	231	121	823	547	587
Total expenses . . . . .	40,702	40,110	12,855	12,783	10,299	10,597	3,837	3,793	14,958	13,911	82,651	81,194	79,029
Net results . . . . .	(6,331)	881	(876)	1,940	(654)	(816)	(1,288)	115	(158)	(168)	(9,307)	1,952	(2,502)

The accompanying notes are an integral part of the financial statements.

## Canadian Grain Commission Revolving Fund—Continued

### STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Accumulated surplus, beginning of year .....	22,524	25,026
Net results for the year .....	1,952	(2,502)
Accumulated surplus, end of year .....	24,476	22,524

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Financial resources provided by (used in)		
Operating transactions		
Net results for the year .....	1,952	(2,502)
Non-cash items included in net gain (loss)		
Amortization (Note 4) .....	2,403	2,271
Provision for employee severance benefits (Note 5) .....	(1,387)	359
Loss (gain) on disposal of tangible capital assets .....	(39)	(24)
	2,929	104
Changes in non-cash working capital		
Accounts receivable .....	(779)	66
Other assets .....	82	(76)
Accounts payable and accrued liabilities .....	(884)	129
Salaries payable .....	513	95
Vacation and overtime payable .....		(62)
Deferred revenue .....	1	(13)
Net financial resources provided by operating transactions .....	1,862	243
Capital transactions		
Acquisition of tangible capital assets .....	(1,829)	(1,829)
Net financial resources used in capital transactions ..	(1,829)	(1,829)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority during the year .....	33	(1,586)
Accumulated net charge against the Fund's authority, beginning of year .....	33,946	35,532
Accumulated net charge against the Fund's authority, end of year .....	33,979	33,946

The accompanying notes are an integral part of the financial statements.

### NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)

#### 1. Authority and objectives

The Canadian Grain Commission Revolving Fund ("CGC", the "Revolving Fund" or the "Fund") derives its authority from the *Canada Grain Act* ("CGA"). The CGC's mandate as set out in the Act is to, in the interest of producers, establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector, except employee vacation and severance liabilities which are based on management's estimate of the liabilities rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. The majority of service fees such as weighing and inspection activities are dependent on grain volumes handled. Revenues that have been received but not yet earned are presented as deferred revenues. Deferred revenue is primarily received for licensing fees which cover a 12 month period.

Unless otherwise disclosed, expenses are recorded in the period they are incurred.

##### Parliamentary appropriation

The ongoing Parliamentary appropriation received for the Appointments by the Governor in Council of Assistant Commissioners and Grain Research Laboratory expenditures has been recorded as revenue of the Fund.

Parliamentary appropriations relating to employee severance entitlements paid for those employees funded solely by appropriations are recorded as an account receivable from the Treasury Board when paid by the CGC.

Accumulated net charge against the Fund's authority (ANCAFA)

The accumulated net charge against the Fund's authority is the amount of the Revolving Fund's non-lapsing authority that has been used since its inception.

# Canadian Grain Commission Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)—Continued

### Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. Allowances are established for all accounts for which interest or principal payments are 180 days past due.

### Non-financial assets

Non-financial assets and tangible capital are accounted for as assets by the CGC because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the CGC unless they are sold.

### Tangible capital assets

Certain assets previously under the custody of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Assets acquired subsequent to April 1, 1995 were recorded at cost. Proceeds from the disposal of capital assets are retained by the Revolving Fund.

All tangible capital assets and leasehold improvements with a cost equal to or greater than \$10,000 are capitalized at their acquisition cost.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furniture	5 years
Operational equipment	10 years
Motor vehicles	5 years
Computer equipment and software	3 years
Leasehold improvements	5 years (term of the lease)

### Vacation pay

Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment and are recorded in the accounts at year end based on employee records.

### Employee severance benefits

Severance benefits accrue to employees over their years of service with the Government of Canada as stipulated in their collective agreements. The CGC provides for the severance entitlements earned by employees. The obligating relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability.

### Pension plan

Employees of the CGC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Current legislation does not require the CGC to make contributions for any actuarial deficiencies of the Public Service Superannuation account.

### Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

### Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

### Measurement uncertainty

The preparation of these financial statements in accordance with Canadian generally accepted accounting principles required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the periods covered by the financial statements. The principal financial statement components subject to measurement uncertainty include salaries payable related to unsettled labour contracts, the useful life of tangible capital assets and the liabilities for employee vacation and severance benefits. Actual results could differ from those estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

### 3. Accounts receivable

	2012	2011
Receivables from related parties . . . . .	10	9
Outside parties . . . . .	6,330	5,555
	6,340	5,564
Less: allowance for doubtful accounts . . . . .	(6)	(9)
	6,334	5,555



# Canadian Grain Commission Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)—Continued

### 4. Tangible capital assets

	Cost			Accumulated amortization				Net book value	
	Opening balance	Acquisitions	Disposals	Closing balance	Opening balance	Amortization	Decrease	Closing balance	2012 2011
Scientific equipment .....	14,271	259	41	14,489	10,363	1,550	20	11,893	2,596 3,908
Office equipment and furniture .....	701			701	688	3		691	10 13
Operational equipment .....	663	544		1,207	383	46		429	778 280
Motor vehicles .....	289			289	196	29		225	64 93
Computer equipment and software .....	8,100	686		8,786	6,381	639		7,020	1,766 1,719
Leasehold improvements .....	5,595	400		5,995	4,836	136		4,972	1,023 759
	29,619	1,889	41	31,467	22,847	2,403	20	25,230	6,237 6,772

### 5. Employee severance benefits

The CGC provides severance benefits to its employees based on eligibility, years of service and final salary. These benefits are currently funded through a monthly salary accrual based on a calculation of the actual severance liability owed per employee. In 2011 the CGC used an estimated rate of 2.75 percent calculated on monthly compensation costs to calculate severance benefits.

With Budget 2011, the Government of Canada announced its intention to eliminate the ongoing accumulation of severance benefits. As collective agreements are negotiated, it is expected that severance benefits will cease to accumulate and employees will be given the option to liquidate immediately.

	2012	2011
Employee severance benefits, beginning of year .....	12,655	12,296
Expense for the year .....	1,568	1,345
Benefits paid during the year .....	(2,955)	(986)
Employee severance benefits, end of year .....	11,268	12,655

### 6. Parliamentary appropriations

The CGC is funded by a combination of an ongoing appropriation, special appropriation, authority to re-spend fees collected and a revolving line of credit of \$2 million. In consultation with the Treasury Board, the CGC has not sought approval to utilize its Revolving Fund line of credit since fiscal 2003-2004. The CGC is examining long-term options to address the evolving needs of the grain industry in a financially sustainable manner.

Items recognized in the statement of operations and the statement of financial position in one year may be funded through parliamentary appropriations in prior, current or future years. Accordingly, the CGC has different appropriation authorities for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables.

#### Appropriation authorities provided and used:

	2012	2011
Total appropriation funds provided .....	35,740	31,801
Unused appropriation - internal audit (lapsed) .....		(137)
Cost containment frozen allotment (lapsed) .....		(13)
Severance benefit reimbursement .....		(169)
Current year appropriation funds provided and used .....	35,740	31,482

#### Total current year appropriation funds provided and used consists of:

	2012	2011
Special appropriation .....	30,408	26,238
Parliamentary appropriation .....	5,332	5,244
Current year appropriation funds provided and used .....	35,740	31,482

### 7. Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is comprised of the following amounts:

	2012	2011
Provision for employee severance benefits .....	11,268	12,655
Resources included in working capital .....	(391)	785
Resources available for operational purposes .....	23,102	20,506
Total accumulated net charge against the Fund's authority .....	33,979	33,946

# Canadian Grain Commission Revolving Fund—Concluded

## NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)—Concluded

### 8. Lease commitments

Operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum annual lease payments over the next five years and thereafter are estimated as follows:

2013.....	3,659
2014.....	3,853
2015.....	4,563
2016.....	3,975
2017.....	3,964
Thereafter .....	19,352

### 9. Contingent liabilities

Claims have been made against the CGC in the normal course of operations. Management believes that these claims are without merit. The outcome of these actions is not presently determinable and, accordingly, no provision for these claims has been made in these financial statements.

### 10. Related party transactions

The CGC is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CGC enters into transactions with these entities at arm's length in the normal course of business and on normal trade terms.

#### Services provided by other government departments

During the year, the CGC paid rent and certain professional services to other government departments or agencies. Employer's health insurance plan contributions and employee benefit plans were also provided by and paid to other government departments. Significant services have been recognized in the CGC statement of operations as follows:

	2012	2011
Employer's contribution to employee benefit plans	13,151	12,802
Rent .....	3,996	3,833
Professional and special services		
Audit and accounting services .....	138	205
Consulting services .....	144	262
Legal services .....	266	236
Translation services .....	278	192
Other .....	204	261
	<u>18,177</u>	<u>17,791</u>

Included in accounts payable and receivable at year end are the following amounts with related parties:

	2012	2011
Accounts receivable.....	10	9
Accounts payable.....	<u>1,435</u>	<u>1,961</u>

### 11. Financial instruments

The Revolving Fund's financial instruments consist of accounts receivable, accounts payable and accrued liabilities, salaries payable, vacation and overtime payable and employee severance benefits. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity, except for employee severance benefits which are based on management's best estimate and which approximates fair value. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Financial instruments that potentially subject the CGC to concentrations of credit risk consist primarily of trade accounts receivable. The CGC performs services to various organizations. For the year ended March 31, 2012, five large integrated organizations accounted for 88 percent of the CGC's receivable balances (2011 - five organizations, 86 percent).

### 12. Insurance

In accordance with the Government's policy of self-insurance, the CGC does not carry its own insurance.

### 13. Income taxes

The CGC is not subject to income taxes.

### 14. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

## Canadian Intellectual Property Office Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are

properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2012 and the results of operations and cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

Approved by:

SYLVAIN LAPORTE

*Commissioner of Patents, Registrar of Trade-marks and  
Chief Executive Officer*

SUSAN BINCOLETT

*Chief Financial Officer*

May 23, 2012

### STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012		2011	
	Estimates	Actual	Estimates	Actual
Net results .....	(6,642)	5,474	468	4,321
Add: items not requiring the use of funds .....	3,624	3,553	4,510	3,732
Operating source of funds .....	(3,018)	9,027	4,978	8,053
Less: items requiring use of funds .....				
Net capital acquisitions .....	12,612	746	14,330	1,450
Net other assets and liabilities .....	889	3,294	4,306	2,206
Authority provided (used) .....	(16,519)	4,987	(13,658)	4,397

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Debit balance in the accumulated net charge against the Fund's authority .....	(167,912)	(155,687)
Transfer from Treasury Board for employees termination benefits .....		
	(167,912)	(155,687)
Add: PAYE charges against the appropriation account after March 31 .....	16,693	6,833
Less: amounts credited to the appropriation account after March 31 .....	1,434	1,491
Other items .....	5,487	2,808
Net authority provided, end of year .....	(158,140)	(153,153)
Authority limit .....	5,000	5,000
Unused authority carried forward .....	163,140	158,153



# Canadian Intellectual Property Office Revolving Fund—*Continued*

## INDEPENDENT AUDITORS' REPORT

TO THE DEPUTY MINISTER OF INDUSTRY CANADA

We have audited the accompanying financial statements of the Canadian Intellectual Property Office, which comprise the financial position as at March 31, 2012, the statements of operations and net liabilities, accumulated surplus and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Entity to comply with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Management is responsible for the preparation of these financial statements in accordance with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements are prepared, in all material respects, in accordance with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describe the basis of accounting. The financial statements are prepared solely for the information and use of the management of the Revolving Fund, Deputy Minister of Industry Canada and the Treasury Board Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

The financial statements of the Canadian Intellectual Property Office as at and for the year ended March 31, 2011 were audited by another auditor who expressed an unmodified opinion on those statements on May 30, 2011.

KPMG LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 23, 2012



**Canadian Intellectual Property Office  
Revolving Fund—Continued**
**STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31**  
(in thousands of dollars)

	2012	2011		2012	2011
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Petty cash .....	2	2	Deposit accounts .....	4,135	4,569
Accounts receivable			Accounts payable		
Government of Canada .....	25	1	Government of Canada .....	10,371	4,347
Outside parties .....	1,409	1,458	Outside parties .....	6,322	5,285
Unbilled revenues .....	6,960	8,067	Deferred revenues .....	42,448	42,210
Prepaid expenses .....	582	555		63,276	56,411
	8,978	10,083	Employee termination benefits (Note 4) .....	11,374	15,379
Capital assets (Note 3) .....	5,376	8,183	Deferred revenues .....	39,918	39,521
Unbilled revenues .....	1,128	710		51,292	54,900
			Contractual obligations (Note 6)		
			Contingencies (Note 10)		
			NET LIABILITIES (Note 5) .....	(99,086)	(92,335)
	15,482	18,976		15,482	18,976

# Canadian Intellectual Property Office Revolving Fund—Continued

## STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Revenues .....	145,438	147,490
Expenses		
Salaries and employee benefits .....	96,225	97,093
Professional services .....	27,488	28,615
Amortization of capital assets .....	3,072	3,732
Accommodation .....	8,718	8,747
Materials and supplies .....	901	1,013
Information .....	93	170
Communications .....	694	873
Travel .....	396	634
Freight and postage .....	406	467
Repairs and maintenance .....	921	972
Training .....	440	672
Rentals .....	129	181
Loss on disposal of capital assets .....	481	
	139,964	143,169
Net results before adjustment .....	5,474	4,321
Net results .....	5,474	4,321
Net liabilities, beginning of year .....	(92,335)	(88,950)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	(12,225)	(7,706)
Net liabilities, end of year .....	(99,086)	(92,335)

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Operating activities		
Net results .....	5,474	4,321
Add: Amortization of capital assets .....	3,072	3,732
Loss on disposal of capital assets .....	481	
	9,027	8,053
Changes in working capital (Note 7) .....	7,970	5,451
Changes in other assets and liabilities		
Unbilled revenues .....	(418)	731
Employee termination benefits .....	(4,005)	684
Deferred revenues .....	397	(5,763)
	(4,026)	(4,348)
Net financial resources provided by operating activities .....	12,971	9,156
Investing activities		
Acquisition of capital assets .....	(746)	(1,450)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	12,225	7,706
Accumulated net charge against the Fund's authority account, beginning of year .....	155,687	147,981
Accumulated net charge against the Fund's authority account, end of year (Note 5) .....	167,912	155,687

## Canadian Intellectual Property Office Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS (tabular amounts in thousands of dollars)

#### 1. Authority and purpose

The Canadian Intellectual Property Office Revolving Fund (the "Fund") grants or registers exclusive ownership of intellectual property in Canada. In exchange, the Fund acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund, was granted on February 22, 1994 and has an authorized limit of \$15 million. During the fiscal year ended March 31, 2002, the Fund's authorized limit was reduced from \$15 million to \$5 million. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

Pursuant to Treasury Board decision #833200 (Budget 2006 Spending Restraint), dated November 30, 2006 and effective in 2006-2007, the Fund transferred \$50 million of its accumulated surplus to the Accumulated Net Charge Against the Fund's Authority ("ANCAFA").

The Fund is not subject to income taxes.

#### 2. Significant accounting policies

##### Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- services received without charge from other government departments are not reported as expenses;
- vacation pay and employee termination benefits liability are based on management's estimates rather than based on actuarial valuations; and
- contingent liabilities are disclosed rather than recorded.

The significant accounting policies are as follows:

##### Revenue recognition

Fees received for processing patent, trade-mark and industrial design applications are recorded as deferred revenues until services are rendered, at which time they are recorded as revenue. Detailed inventory counts of

applications are used to determine the amount of deferred revenue taking into account the fee schedule related to the application. Different rates may be charged depending of the size of the entity. Abandonments during the application process are recorded as earned revenue. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. Fees are prescribed by various Orders in Council.

##### Capital assets and amortization

Capital assets are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Leasehold improvements	5 years
Software	3 years
Hardware	3-5 years
Equipment	10 years
Furniture	10 years
Systems	Estimated useful life, beginning in the year of deployment

##### Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. These benefits are accrued as employees render the services necessary to earn them. In Budget 2012, the Government of Canada announced that it was eliminating the accumulation of termination benefits for voluntary resignation and retirement for federal government employees. As part of the implementation of this measure, collective agreements are providing three options to address the balances accumulated to date. These include:

- 1) a single payment at the rate of pay of the employee's substantive position as of the coming into force of the collective agreement, or
- 2) a single payment at the time of the employee's termination of employment from the core public administration, based on the rate of pay of the employee's substantive position at the date of termination of employment from the core public administration, or
- 3) a combination of (1) and (2).

With the introduction of options (1) and (3), the Fund has been and will be required to draw down on the Employee Termination Benefit liability as the collective agreements come into force.

# Canadian Intellectual Property Office Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS

(tabular amounts in thousands of dollars)—Continued

### Pension plan

Employees of the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

### Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Revenues, the estimated useful lives of capital assets and salary related liabilities are the most significant items for which estimates are used. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

### 3. Capital assets and accumulated amortization

Capital assets	Balance at April 1, 2011	Acquisitions	Transfers	Disposals	Balance at March 31, 2012
Leasehold improvements..	22,132				22,132
Software.....	10,350		1,903	1,857	10,396
Hardware.....	1,760	46		197	1,609
Equipment.....	79				79
Furniture.....	391				391
Systems					
Intrepid.....	3,983				3,983
TechSource...	5,361				5,361
Other.....	11,035		1,534		12,569
Assets Under Development					
Systems under development	3,629	398	(3,437)	481	109
Other Assets under development..		302			302
	58,720	746		2,535	56,931
Accumulated amortization	Balance at April 1, 2011	Acquisitions		Disposals	Balance at March 31, 2012
Leasehold improvements..	21,768	322			22,090
Software.....	9,453	1,200		1,857	8,796
Hardware.....	1,711	33		197	1,547
Equipment.....	10	8			18
Furniture.....	67	39			106
Systems					
Intrepid.....	3,983				3,983
TechSource...	4,820	541			5,361
Other.....	8,725	929			9,654
Assets Under Development					
Systems under development					
Other Assets under development..					
	50,537	3,072		2,054	51,555
Net Total.....	8,183				5,376



# Canadian Intellectual Property Office Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS (tabular amounts in thousands of dollars)—Continued

### 4. Employee termination benefits

As a result of the elimination of the accumulation of termination benefits and the subsequent introduction of the three options to address the accumulated balances, which were summarized in Note 2, the Fund was required to pay out \$5,022,066 during fiscal year 2011-2012. The Employee Termination Benefit liability had been adjusted accordingly.

	2012	2011
Employee termination benefits beginning of year	15,379	14,695
Benefits paid during the year		
For Retirement and Departures from the Public Service	(897)	(1,167)
For Employees who Opted to Cash out their Accumulated Balances as per the New Collective Agreements	(5,022)	
Expense for the year	1,914	1,851
Employee termination benefits end of year	11,374	15,379

### 5. Net liabilities

Accumulated Net Charge Against the Fund's Authority ("ANCAFA")

The accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of \$9,448,000 upon establishment of the Revolving Fund.

	2012	2011
Accumulated surplus, beginning of year	63,352	59,031
Net results	5,474	4,321
Accumulated surplus, end of year	68,826	63,352
ANCAFA, end of year	(167,912)	(155,687)
Net liabilities	(99,086)	(92,335)

### 6. Contractual obligations

The Fund is engaged in contractual obligations for:

Information Technology Services with Shared Services Canada:

2013	4,771
2014	4,771
2015	4,771
	14,313

### Operating leases for its office premises:

2013	8,972
2014	5,641
2015 and thereafter	514
	15,127

The preceding amounts represent only the leases for office premises that were signed and in force as at March 31, 2012. CIPPO management expects to enter into negotiations to renew most or all of the leases that are currently in place.

### Searching Services and Access to on-line databases:

2013	2,533
2014	644
	3,177

### Translation

2013	1,140
2014	1,012
	2,152

### 7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2012	2011
Accounts receivable	25	104
Unbilled revenues (short term)	1,107	(391)
Prepaid expenses	(27)	470
Deposit accounts	(434)	1,128
Accounts payable	7,061	1,796
Deferred revenues (short term)	238	2,344
	7,970	5,451

### 8. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, translation, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of business.

**Canadian Intellectual Property Office  
Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS  
(tabular amounts in thousands of dollars)—Concluded****9. Insurance**

The Fund does not carry insurance on its property. This is in accordance with the Government of Canada policy of self-insurance.

**10. Contingencies****Sick leave**

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

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## Canadian Pari-Mutuel Agency Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's Departmental Performance Report is consistent with that in these financial statements.

The Fund's Corporate Services division develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are

properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to an external auditing firm, which has audited them and has provided an independent opinion that has been appended to these financial statements.

Approved by:

STEVE SUTTIE  
*Executive Director,  
Canadian Pari-Mutuel Agency*

MATT SHEA  
*Director General,  
Finance and Resource Management Services  
Deputy Chief Financial Officer*

PIERRE CORRIVEAU  
*Assistant Deputy Minister, Corporate Management  
Chief Financial Officer*

May 29, 2012

### STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012		2011	
	Estimates	Actual	Estimates	Actual
Net results .....	(1,419)	949	(2,242)	(1,038)
Add: items not requiring use of funds .....	150	374	150	215
Operating source (use) of funds .....	(1,269)	1,323	(2,092)	(823)
Less: items requiring use of funds				
Net capital acquisitions .....	150	450	150	179
Net other assets and liabilities .....		619		(179)
Authority provided (used) .....	(1,419)	254	(2,242)	(823)

The accompanying notes are an integral part of the financial statements

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Debit balance in the accumulated net charge against the Fund's authority .....	(2,021)	(2,479)
Add: PAYE charges against the appropriation after March 31 .....	456	1,165
Less: amounts credited to the appropriation after March 31 .....	108	105
Net authority provided, end of year .....	(1,673)	(1,419)
Transfer from Treasury Board - payroll requirements (Vote 30) (Note 1) .....	503	
Authority limit (Note 1) .....	2,000	2,000
Unused authority carried forward .....	4,176	3,419

The accompanying notes are an integral part of the financial statements

# Canadian Pari-Mutuel Agency Revolving Fund—Continued

## INDEPENDENT AUDITOR'S REPORT

TO THE ASSISTANT DEPUTY MINISTER, CORPORATE  
MANAGEMENT, AGRICULTURE AND AGRI-FOOD CANADA

We have audited the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund, which comprise the statement of financial position as at March 31, 2012, and the statements of operations and net assets (liabilities), and cash flow for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Pari-Mutuel Agency Revolving Fund as at March 31, 2012 and the results of its operations and its cash flow for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared solely for the information and use of the Canadian Pari-Mutuel Agency Revolving Fund and the Treasury Board of Canada for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

The financial statements of the Canadian Pari-Mutuel Agency Revolving Fund for the year ended March 31, 2011 were audited by another auditor who expressed an unmodified opinion on those statements on May 30, 2011.

PricewaterhouseCoopers LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 29, 2012



# **Canadian Pari-Mutuel Agency Revolving Fund—Continued**

## **STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)**

	2012	2011		2012	2011
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Cash in transit.....	79	54	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada.....	27	208
Government of Canada.....	30	52	Outside parties		
Outside parties (Note 3).....	288	194	Accounts payable.....	430	957
Accountable advances to employees.....	1	1	Vacation pay.....	247	265
	398	301	Current portion of the employee termination benefits liability (Note 5).....		75
				704	1,505
Long-term			Long-term		
Capital assets (Note 4)			Employee termination benefits liability (Note 5)....	316	868
At cost.....	4,473	4,023	Net assets (liabilities) (Note 6).....	1,270	(137)
Less: accumulated amortization.....	2,581	2,088			
	1,892	1,935			
	2,290	2,236		2,290	2,236

Contractual obligations (Note 7).

Economic dependence (Note 9).

The accompanying notes are an integral part of the financial statements.

# Canadian Pari-Mutuel Agency Revolving Fund—Continued

## STATEMENT OF OPERATIONS AND NET ASSETS (LIABILITIES) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
<b>Revenues</b>		
Pari-mutuel levy .....	11,218	11,569
Other revenues .....	19	31
	<u>11,237</u>	<u>11,600</u>
<b>Operating expenses</b>		
Salaries and employee benefits .....	4,091	4,418
Provision for employee termination benefits .....	(119)	(104)
Professional and special services		
Drug control .....	3,460	2,935
Race patrol .....		2,089
Photo finish .....		570
Drug research .....	278	238
Other .....	859	887
Transportation and telecommunications .....	567	590
Rentals .....	529	548
Amortization of capital assets .....	493	319
Utilities, materials and supplies .....	130	160
Other expenses .....		(12)
	<u>10,288</u>	<u>12,638</u>
Net results .....	949	(1,038)
Net liabilities, beginning of year .....	(137)	(216)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year .....	458	938
Contributed capital .....		179
Net assets (liabilities), end of year .....	<u>1,270</u>	<u>(137)</u>

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
<b>Operating activities:</b>		
Net results .....	949	(1,038)
Items not affecting the use of cash:		
Provision for employee termination benefits .....	(119)	(104)
Amortization of capital assets .....	493	319
	<u>1,323</u>	<u>(823)</u>
Changes in current assets and liabilities (Note 8) ....	(823)	(33)
Payment of employee termination benefits payments ..	(508)	(82)
Net financial resources provided by operating activities .....	(8)	(938)
<b>Investing activities:</b>		
Purchase of capital assets .....	(450)	(179)
<b>Financing activities:</b>		
Contributed capital .....		179
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year .....	(458)	(938)
Accumulated net charge against the Fund's authority, beginning of year .....	<u>2,479</u>	<u>3,417</u>
Accumulated net charge against the Fund's authority, end of year .....	<u>2,021</u>	<u>2,479</u>

The accompanying notes are an integral part of the financial statements.

## Canadian Pari-Mutuel Agency Revolving Fund—Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund ("CPMA" of the "Fund") was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

CPMA has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital asset acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

CPMA's mandate is to regulate and supervise pari-mutuel betting at racetracks across Canada, thereby ensuring that pari-mutuel betting is conducted in a way that is fair to the betting public. In order to focus its resources on activities more closely aligned with its core mandate of ensuring the integrity of the pari-mutuel betting system, the CPMA discontinued the provision video race patrol and photo finish programs to the industry effective April 1, 2012.

CPMA is not subject to income tax under the provisions of the *Income Tax Act*.

On March 21, 2012, CPMA received an allotment transfer from the Treasury Board Vote 30 (Paylist Requirements) in the amount of \$503,000. This increase in available authority is for the provision to eliminate the accumulation of severance for voluntary termination for CPMA employees that have opted for the immediate cash-out of accumulated severance pay. The CPMA will repay Treasury Board over the next 10 years and repayments will commence in the fiscal year ending March 31, 2013.

#### 2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because employees' vacation pay is based on management's estimates of the liabilities rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. The more significant areas required the use of estimates relate to employee termination benefits, accrued liabilities, the allowance for doubtful accounts and the estimated useful lives of capital assets. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the year in which they become known.

##### (b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables when a recovery is considered uncertain.

##### (c) Revenue recognition

Revenues are generated through a levy of 0.8 percent applied to every dollar bet at Canadian racetracks.

##### (d) Capital assets

Capital assets are recorded at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 to 15 years
Electronic data processing equipment	5 years
Automotive	8 to 10 years
Buildings	20 to 25 years
Assets under construction	Once in service, in accordance with asset class
Leasehold improvements	Lesser of the remaining of the occupancy instrument or useful life of the improvement

##### (e) Pension plan

Employees of CPMA are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits charge assessed against CPMA. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account. CPMA is not required under the present legislation to make contributions with respect to actuarial deficiencies.

# Canadian Pari-Mutuel Agency Revolving Fund—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

### (f) Vacation Pay

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

### (g) Employee termination benefits

Employees of CPMA are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The liability relating to the benefits earned by CPMA employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the Government of Canada as a whole.

### (h) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amounts have been recorded in CPMA's financial statements in regards to unused sick leave.

## 3. Accounts receivable - outside parties

Outside parties accounts receivable are as follows:

	2012	2011
	(in thousands of dollars)	
Receivables .....	288	295
Allowance for doubtful accounts .....		(101)
	<u>288</u>	<u>194</u>

## 4. Capital assets

Capital assets	Balance, beginning of year	Acqui- sitions	Balance, end of year
	(in thousands of dollars)		
Furniture and equipment .....	1,712		1,712
Electronic data processing equipment .....	750		750
Automotive .....	59		59
Buildings .....	575		575
Leasehold improvements .....	829		829
Land .....	98		98
Assets under construction .....		450	450
	<u>4,023</u>	<u>450</u>	<u>4,473</u>
	(in thousands of dollars)		
Accumulated amortization	Balance, beginning of year	Amorti- zation	Balance, end of year
Furniture and equipment .....	852	170	1,022
Electronic data processing equipment .....	182	131	313
Automotive .....	49	4	53
Buildings .....	575		575
Leasehold improvements .....	430	188	618
	<u>2,088</u>	<u>493</u>	<u>2,581</u>

## 5. Employee termination benefits liability

	2012	2011
	(in thousands of dollars)	
Employee termination benefits liability, beginning of year .....	943	1,129
Employee termination benefits paid during the year .....	(508)	(82)
Provision for employee termination benefits .....	(119)	(104)
Employee termination benefits liability, end of year .....	316	943
Less: current portion of employee termination benefits liability .....		(75)
Long-term portion of employee termination benefits liability .....	<u>316</u>	<u>868</u>



# **Canadian Pari-Mutuel Agency Revolving Fund—Concluded**

## **NOTES TO THE FINANCIAL STATEMENTS— Concluded**

### **6. Net assets (liabilities)**

	2012	2011
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority .....	(2,021)	(2,479)
Accumulated surplus .....	3,291	2,163
Contributed capital .....		179
	<u>1,270</u>	<u>(137)</u>

#### **Accumulated net charge against the Fund's authority:**

The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

#### **Accumulated surplus:**

The accumulated surplus is an accumulation of each year's surpluses and deficits including the absorption of the opening net assets upon establishment of the Fund.

#### **Contributed capital:**

In the year ended March 31, 2012, there were no additional capital contributions (\$179,000 in 2011) from the Treasury Board to fund the implementation of the Modernizing Federal Laboratories Initiative.

### **7. Contractual obligations**

CPMA leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between CPMA and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. CPMA is also engaged in contractual obligations for rental of equipment. Expected future payments are as follows:

	(in thousands of dollars)
2013 .....	514
2014 .....	162
2015 .....	135
2016 .....	32
2017 and thereafter .....	142
	<u>985</u>

### **8. Changes in current assets and liabilities**

	2012	2011
	(in thousands of dollars)	
Cash in transit .....	(25)	(17)
Accounts receivable		
Government of Canada .....	22	(22)
Outside parties — accounts receivable .....	(94)	122
Accounts payable and accrued liabilities		
Government of Canada .....	(181)	(57)
Outside parties — accounts payable .....	(527)	(19)
Outside parties — vacation pay .....	(18)	(40)
	<u>(823)</u>	<u>(33)</u>

### **9. Economic dependence**

The CPMA is funded solely by a federal levy on pari-mutuel betting in Canada on horse racing, a significant portion of which is generated by the largest racetrack in Canada - the Woodbine Racetrack ("Woodbine") in Toronto, Ontario.

Woodbine generated \$6,026,338 (\$6,207,009 in 2011) or 54 percent (54 percent in 2011) of the CPMA's total pari-mutuel levy for the year ending March 31, 2012. As at March 31, 2012, \$52,840 (\$31,818 in 2011) or 18 percent (12 percent in 2011) of the CPMA's accounts receivable were owed from this organization.

# Consulting and Audit Canada Revolving Fund

## STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development

of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Used and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Used and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

On June 20, 2011, Public Works and Government Services Canada's Deputy Minister announced the termination of the functions of the Consulting and Audit Canada Revolving Fund. The 2011-2012 Supplementary Estimates (C), Vote 7c provided the authority to repeal section 5.4 of the *Revolving Funds Act* as of March 31, 2012 in accordance with section 12 of that Act, thereby eliminating the legal basis for the existence of the Fund. The wind-up of the Fund is reflected throughout the financial statements.

Approved by:

ALEX LAKRONI  
Chief Financial Officer,  
Public Works and Government Services Canada

SARAH PAQUET  
A/Assistant Deputy Minister,  
Integrated Services Branch  
Public Works and Government Services Canada

BARBARA GLOVER  
Assistant Deputy Minister,  
Departmental Oversight Branch  
Public Works and Government Services Canada

May 28, 2012

## STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012		2011	
	Estimates	Actual	Estimates	Actual
Net results .....	(3,338)	(8,073)	(5)	1,793
Items not requiring use of funds .....	837	(5,708)	199	85
Operating source (use) of funds .....	(2,501)	(13,781)	194	1,878
Recovery of net draw down authority used (Note 1) .....		10,984		
Items requiring use of funds				
Net other assets and liabilities .....	(413)	(117)		(285)
Authority provided (used) .....	(2,914)	(2,914)	194	1,593

## RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Accumulated net charge against the Fund's authority <sup>(1)</sup> .....	97	(558)
PAYE charges against the appropriation account after March 31 .....	(132)	(1,647)
Amounts credited to the appropriation account after March 31 .....	(378)	4,706
Allocation from Treasury Board for paid employee termination benefits (Note 1) .....	413	
Net authority provided, end of year .....		2,501
Authority limit (Note 1) .....		20,000
Unused authority carried forward .....		22,501

<sup>(1)</sup> Credit balance in the accumulated net charge against the Fund's authority.

## Consulting and Audit Canada Revolving Fund—Continued

### INDEPENDENT AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER,  
OFFICE OF AUDIT AND EVALUATION  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the accompanying financial statements of the Consulting and Audit Canada Revolving Fund, which comprise the statement of financial position as at March 31, 2012, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2012 and the results of its operations and net liabilities and its cash flow for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Consulting and Audit Canada Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Consulting and Audit Canada Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Consulting and Audit Canada Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 29, 2012

# Consulting and Audit Canada Revolving Fund—Continued

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2012	2011		2012	2011
	Termination of operations <sup>(1)</sup>			Termination of operations <sup>(1)</sup>	
<b>ASSETS</b>			<b>LIABILITIES AND NET LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....		5,173	Government of Canada .....		664
Outside parties .....		95	Outside parties .....		984
Other assets (Note 3) .....		50	Vacation pay and compensatory leave .....		1,257
					2,905
			Long-term		
			Allowance for employee termination benefits .....		4,669
					7,574
			NET LIABILITIES (Note 4) .....		(2,256)
		5,318			5,318

<sup>(1)</sup> On June 20, 2011, Public Works and Government Services Canada's Deputy Minister announced the termination of the Consulting and Audit Canada Revolving Fund functions. As at March 31, 2012, the Fund's activities were wound up. See Note 1 for additional information.

The accompanying notes are an integral part of the financial statements.



## Consulting and Audit Canada Revolving Fund—Continued

### STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Revenues		
Consulting services .....	4,351	19,432
Audit services .....	5,317	19,805
	9,668	39,237
Direct costs .....	1,126	2,970
Gross margin .....	8,542	36,267
Operating expenses		
Salaries and employee benefits .....	14,596	26,791
Employee termination benefits .....	(3,863)	464
Corporate and administrative services .....	2,279	2,998
Occupancy costs .....	1,797	2,228
Professional and special services .....	761	995
Transportation and telecommunications .....	546	550
Other expenses .....	275	69
Interest on draw down .....	114	86
Utilities, materials and supplies .....	56	199
Rentals .....	54	94
	16,615	34,474
Net results .....	(8,073)	1,793
Net liabilities, beginning of year .....	(2,256)	(2,488)
Recovery of net draw down authority used (Note 1) ...	10,984	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	(655)	(1,561)
Net liabilities, end of year .....		(2,256)

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Operating activities		
Net results .....	(8,073)	1,793
Items not affecting use of cash		
Provision for employee termination benefits .....	(3,863)	464
	(11,936)	2,257
Changes in working capital (Note 5) .....	2,413	(135)
Payments on provision for employee termination benefits .....	(806)	(561)
Net financial resources provided (used) by operating activities .....	(10,329)	1,561
Financing activity		
Recovery of net draw down authority used (Note 1) .	10,984	
Net financial resources provided by financing activity .	10,984	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	655	1,561
Accumulated net charge against the Fund's authority account, beginning of year .....	(558)	(2,119)
Accumulated net charge against the Fund's authority account, end of year .....	97	(558)

The accompanying notes are an integral part of the financial statements.

## Consulting and Audit Canada Revolving Fund—Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Consulting and Audit Canada Revolving Fund ("the Fund") is a Special Operating Agency that provides, on an optional and fee-for-service basis, consulting and audit services to federal departments and agencies. Upon request, these services are also provided to provincial, territorial, municipal and aboriginal governments in Canada, to foreign governments and to international organizations. The Fund was established on April 1, 1992 under Section 5.4 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$20,000,000 at any time.

The Fund receives funding by way of a separate vote, to cover the net drawdown authority used in order to comply with the Policy on Special Revenue Spending Authorities. The amount received in fiscal year 2012 was \$10,983,764 (fiscal year 2011: nil).

The Treasury Board agreed, as per existing policies and regulations, to cover a portion of employee termination benefits paid by the Fund in fiscal year 2012. The Fund received a non-reimbursable amount of \$412,852.

As at March 31, 2012, the Fund ceased operations. The 2011-2012 Supplementary Estimates (C), Vote 7c provided the authority to repeal Section 5.4 of the *Revolving Funds Act* as of March 31, 2012 in accordance with Section 12 of the Act, thereby eliminating the legal basis for the existence of the Fund.

Assets and liabilities were transferred to the appropriation of Public Works and Government Services Canada (PWGSC).

The Fund received authorization from the Treasury Board to access its unused authority for a total amount of up to \$2,500,973, to cover its wind-up costs.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with Treasury Board accounting policies and the reporting requirements of the Receiver General for Canada, which are consistent with Canadian generally accepted accounting principles for the public sector. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employee termination benefits liability is based on management's estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. The most significant item where estimates are used is the liability for employee termination benefits. Actual results could significantly differ from these estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

##### (b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

##### (c) Revenues

Revenues on consulting and audit services performed by the Fund are earned primarily on a daily rate basis and are recognized as the services are provided.

For fixed price projects, revenues are recognized using the percentage of completion method based on the proportion of services provided at year end. Any losses on fixed price projects are recognized during the period they are identified.

##### (d) Pension plan

Employees of the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

##### (e) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

## Consulting and Audit Canada Revolving Fund—Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

Employees are permitted to accumulate unused sick leave which they can only use in the event of an illness. Accumulated unused sick leave upon employee termination is not payable to the employee.

#### (f) Interest on drawdown

Interest is charged to the Fund at a rate set by the Department of Finance and is calculated monthly on the credit balance of the accumulated net charge against the Fund's authority account.

#### 3. Other assets

	2012	2011
	(in thousands of dollars)	
Goods and Services Tax refundable advances . . . .		29
Employee advances . . . . .		21
		<u>50</u>

#### 4. Net liabilities

The accumulated surplus (deficit) is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2012	2011
	(in thousands of dollars)	
Accumulated deficit, beginning of year . . . . .	(2,814)	(4,607)
Net results . . . . .	(8,073)	1,793
Recovery of net drawdown authority used (Note 1) . . . . .	10,984	
Accumulated surplus (deficit), end of year . . . . .	97	(2,814)
Accumulated net charge against the Fund's authority account, end of year . . . . .	(97)	558
Net liabilities, end of year . . . . .		<u>(2,256)</u>

#### 5. Changes in working capital

	2012	2011	Changes
	(in thousands of dollars)		
Current assets . . . . .		5,318	5,318
Current liabilities . . . . .		2,905	(2,905)
			<u>2,413</u>

#### 6. Transfer to the appropriation of PWGSC

The Fund's assets and liabilities transferred to the appropriation of PWGSC at the time of its wind-up, on March 31, 2012 were as follows:

	(in thousands of dollars)	
Assets		
Accounts receivable		
Government of Canada . . . . .		1,443
Liabilities		
Accounts payable and accrued liabilities		
Government of Canada . . . . .		56
Outside parties . . . . .		132
		<u>188</u>

#### 7. Related party transactions

Through common ownership, the Fund was related to all Government of Canada departments, agencies, and Crown corporations. The Fund entered into transactions with these entities in the normal course of business and on normal trade terms.

## CORCAN Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit committee of the Department. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Fund's external auditor, Ernst & Young, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

CHADI HADDAD, CMA  
A/Comptroller

JOHN SARGENT  
Chief Executive Officer

May 29, 2012

### STATEMENT OF AUTHORITY (USED) PROVIDED (UNAUDITED) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012		2011	
	Estimates	Actual	Estimates	Actual
Net results .....		(891)		511
Add: items not requiring use of funds .....	2,900	2,255	3,100	3,745
Operating source of funds .....	2,900	1,364	3,100	4,256
Less: items requiring use of funds				
Net capital acquisitions .....	2,000	2,494	1,800	1,826
Net other assets and liabilities .....	900	6,974	1,300	(2,364)
Authority provided (used) .....		(8,104)		4,794

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Debit balance in the accumulated net charge against the Fund's authority account .....	(10,261)	(17,086)
Add: PAYE charges against the appropriate account after March 31 .....	11,059	8,955
Less: amounts credited to the appropriation account after March 31 .....	2,538	1,713
Net authority provided, end of year .....	(1,740)	(9,844)
Authority limit .....	5,000	5,000
Unused authority carried forward .....	6,740	14,844



**CORCAN Revolving Fund—Continued****INDEPENDENT AUDITORS' REPORT**

TO THE COMMISSIONER OF CORRECTIONAL SERVICE  
CANADA

We have audited the accompanying financial statements of the CORCAN Revolving Fund, which comprise the statement of financial position as at March 31, 2012, the statements of operations and net assets, and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an

opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the CORCAN Revolving Fund as at March 31, 2012 and the results of its operations and its cash flow for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the CORCAN Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. Our auditors' report is intended solely for the information and use of the CORCAN Revolving Fund and the Treasury Board of Canada and should not be used by parties other than CORCAN Revolving Fund or the Treasury Board Canada.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 29, 2012

**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31**  
(in thousands of dollars)

	2012	2011		2012	2011
<b>ASSETS</b>			<b>LIABILITIES AND NET ASSETS</b>		
Current			Current		
Accounts receivable (Note 4) .....	4,184	3,596	Accounts payable (Note 7) .....	9,999	7,916
Inventories (Note 5) .....	11,644	7,860	Deferred revenue .....	761	213
Current assets of discontinued operations (Note 14) ..		24	Vacation pay and salary accrual .....	2,310	2,348
Other .....	28	10		13,070	10,477
	15,856	11,490	Long-term		
Long-term			Employee termination benefits (Note 8) .....	2,206	6,048
Capital assets (Note 6) .....	12,325	11,985	Commitments and contingencies (Notes 9 and 13)		
Non-current assets of discontinued operations			Net assets (Note 10) .....	12,905	6,971
(Note 14) .....		21			
	28,181	23,496		28,181	23,496

The accompanying notes are an integral part of the financial statements.

**CORCAN Revolving Fund—Continued****STATEMENT OF OPERATIONS AND NET ASSETS  
YEAR ENDED AS AT MARCH 31**  
(in thousands of dollars)

	2012	2011
Revenues (Notes 3 and 11) .....	67,720	58,526
Cost of goods sold (Note 11) .....	71,536	62,666
	(3,816)	(4,140)
Other revenues and expenses		
Training and correctional fees (Note 3) .....	19,695	24,202
Miscellaneous .....	150	779
	19,845	24,981
Expenses (Note 12)		
National/regional headquarters .....	9,006	10,025
Employment and employability programs .....	4,531	4,268
Selling and marketing .....	3,381	2,962
	16,918	17,255
Net results from continuing operations .....	(889)	3,586
Net results from discontinued operations (Note 14) .....		(3,075)
Net result .....	(889)	511
Net assets, beginning of year .....	6,971	12,281
Net financial resources used (provided) and change in the ANCAFA account during the year .....	6,823	(5,821)
Net assets, end of year (Note 10) .....	12,905	6,971

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CASH FLOWS  
YEAR ENDED AS AT MARCH 31**  
(in thousands of dollars)

	2012	2011
Operating activities		
Net results from continuing operations .....	(889)	3,586
Net results from discontinued operations (Note 14) ..		(3,075)
Items not affecting cash:		
Termination benefits expense .....	56	892
Amortization (Note 6) .....	2,120	2,064
Loss on disposal of capital assets .....	79	789
	1,366	4,256
Changes in non-cash working capital:		
Accounts receivable .....	(588)	(874)
Inventories .....	(3,784)	3,036
Other .....	(18)	(5)
Employee termination benefits .....	(3,898)	(470)
Accounts payable .....	2,083	1,036
Deferred revenue .....	548	49
Vacation pay and salary accrual .....	(38)	619
Net financial resources provided by (used in) operating activities .....	(4,329)	7,647
Investing activities		
Capital asset acquisitions .....	(2,517)	(2,301)
Proceeds on disposal of capital assets .....	23	475
Net financial resources used in investing activities ....	(2,494)	(1,826)
Net financial resources provided (used) and change in accumulated net charge against the Fund's authority .	(6,823)	5,821
Accumulated net charge against the Fund's authority, beginning of year .....	17,086	11,265
Accumulated net charge against the Fund's authority, end of year (Note 10) .....	10,263	17,086

The accompanying notes are an integral part of the financial statements.

**CORCAN Revolving Fund—Continued****NOTES TO FINANCIAL STATEMENTS****1. Authority and purpose**

The CORCAN Revolving Fund ("CORCAN" or "the Fund") is a special operating agency within Correctional Service Canada ("CSC") financed by way of a Revolving Fund. CORCAN was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by Treasury Board of Canada ("Treasury Board"). CORCAN's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund ("CRF") for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time. An amount of \$15,218,000 representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992. The Fund is a non-taxable entity.

**2. Significant accounting policies****Basis of accounting**

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the Treasury Board's reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles as follows:

Employee's vacation pay liability is based on management's estimates of the liability. Termination benefits liability is based on valuations provided by Treasury Board to management.

Funding for capital assets received from the Treasury Board at inception of the Fund is recorded as contributed capital and not as a reduction of the cost of capital assets.

Services received without charge from other government departments are not reported as expenses.

**Recognition of revenues and expenses**

Except as noted below, the Fund recognizes revenue when persuasive evidence of a final agreement exists, delivery has occurred and services have been rendered, the selling price is fixed or determinable and collectibility is reasonably assured.

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are recorded as deferred revenues.

For construction contracts, the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated.

Expenses are recorded in the period they are incurred. Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

**Net cash provided by government**

CORCAN operates within the CRF, which is administered by the Receiver General for Canada. All cash received by CORCAN is deposited to the CRF and all cash disbursements made by CORCAN are paid from the CRF. The net cash provided by the federal government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

**Accounts receivable**

Accounts receivable are stated at amounts expected to be ultimately realized; an allowance is made for receivables where recovery is considered uncertain.

**Inventories**

Raw materials, finished goods and work in progress inventories are valued at the lower of cost and net realizable value. The Fund makes provisions for obsolete inventory on a site by site basis.

**Capital assets**

Capital assets with an initial cost of \$10,000 or greater are recorded at cost and are amortized on a straight-line basis over their estimated useful lives commencing in the month after they are put into service, as follows:

Equipment	10 years
Office furniture and equipment	10 years
Leasehold improvements	Term of the lease
Vehicle fleet	5 years
Computer equipment	3 years

**Pension plan**

Employees of the Fund are covered by the Public Service Retirement Pension Plan (the "Plan") administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service



**CORCAN Revolving Fund—Continued****NOTES TO FINANCIAL STATEMENTS—Continued**

Superannuation Account and/or with respect to charges to the CRF for the indexation of payments under the *Supplementary Retirement Benefits Act*.

**Employee termination benefits**

Employees of CORCAN, as stipulated under their collective agreement, are entitled to termination benefits under labour contracts or conditions of employment. These benefits are accrued as employees render the necessary services. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the government as a whole.

**Sick leave**

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

**Financial instruments**

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable and employee termination benefits. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from these financial instruments.

**Measurement uncertainty**

The preparation of these financial statements in accordance with Treasury Board's accounting policies which are consistent with Canadian generally accepted accounting principles for the public sector requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions used to be reasonable. The most significant items where estimates are used are the liability for employee termination benefits and the useful lives of capital assets. Actual results could significantly differ from those estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the period they become known.

**3. Related party transactions**

CORCAN is related as a result of common ownership to all Government of Canada departments, agencies, and Crown corporations. CORCAN enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, CSC, the parent organization of CORCAN, has provided and will continue to provide CORCAN with the use of existing infrastructure including buildings and shops as well as maintenance of said facilities and human resource services. The cost of these services is not included as an expense in CORCAN's Statement of Operations and Net Assets.

The Government of Canada has structured some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll, cheque issuance services and legal services provided by Public Works and Government Services Canada and Justice Canada, are not included as an expense in the CORCAN's Statement of Operations and Net Assets.

CORCAN entered into the following transactions with the CSC and other government departments:

	2012	2011
	(in thousands of dollars)	
Correctional Service Canada		
Trade revenues . . . . .	20,584	23,336
Training, correctional and other fees . . . . .	19,695	24,202
Other Government Departments		
Trade revenues . . . . .	39,846	30,733
	<u>80,125</u>	<u>78,271</u>

**4. Accounts receivable**

	2012	2011
	(in thousands of dollars)	
Government of Canada . . . . .	2,538	1,724
Outside parties . . . . .	1,852	2,070
	<u>4,390</u>	<u>3,794</u>
Allowance for doubtful accounts . . . . .	(206)	(198)
	<u>4,184</u>	<u>3,596</u>





**CORCAN Revolving Fund—Continued****NOTES TO FINANCIAL STATEMENTS—Continued**

Information about the termination benefits, measured as at March 31, is as follows:

	2012	2011
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year . . . .	6,048	5,626
Expenses for the year. . . . .	56	892
Benefits paid during the year . . . . .	(3,898)	(470)
Accrued benefit obligation, end of the year . . . . .	2,206	6,048

**9. Contractual obligations**

CORCAN is committed to pay under the terms of a lease agreement for an amount of \$5,076,000 relating to the Kingston warehouse. The lease was entered into in September 2006 and expires in August 2016. The amount paid during the year was \$1,212,000 (2011—\$1,112,000).

Going forward, the yearly payment amounts are estimated as follows:

	(in thousands of dollars)
2013 . . . . .	1,132
2014 . . . . .	1,141
2015 . . . . .	1,152
2016 . . . . .	1,162
2017 . . . . .	489
	5,076

**10. Net assets**

The net assets consist of the following:

	2012	2011
	(in thousands of dollars)	
Contributed capital . . . . .	30,542	30,542
Accumulated net charge against the Fund's authority. . . . .	(10,263)	(17,086)
Accumulated deficit. . . . .	(7,374)	(6,485)
Net assets, end of year . . . . .	12,905	6,971

Contributed capital represents the value of capital assets financed from contributed capital at the inception of the Fund.

Accumulated net charge against the Fund's authority ("ANCAFA") represents the amount of the Fund's non-lapsing authority that has been used (provided) since inception of the Fund. The ANCAFA includes \$488,000 that represents proceeds from sales of agribusiness assets to other government departments that occurred in 2009-2010 for which CORCAN has not yet received re-spending authority. CORCAN is working with Treasury Board Secretariat to seek re-spending authority from the Treasury Board in fiscal year 2012-2013.

The accumulated deficit is an accumulation of each year's surpluses (losses).

**11. Segmented information**

Year ended March 31, 2012	Manu- factu- ring	Cons- truction	Textile	Services	Total
	(in thousands of dollars)				
Revenues . . . . .	40,120	15,103	6,680	5,817	67,720
Cost of Goods Sold . . . . .	42,512	15,027	6,653	7,344	71,536
Gross Margin . . . . .	(2,392)	76	27	(1,527)	(3,816)

Identifiable assets:					
Financial Assets . . . . .	2,723	309	98	856	3,986
Inventories . . . . .	10,165		1,050	429	11,644
Capital assets (net) . . . . .	7,784	241	148	3,413	11,586
Amortization of capital assets . . . . .	1,393	112	30	397	1,932

Year ended March 31, 2011	Manu- factu- ring	Cons- truction	Textile	Services	Total
	(in thousands of dollars)				
Revenues . . . . .	36,574	9,984	6,083	5,885	58,526
Cost of Goods Sold . . . . .	40,007	9,913	6,259	6,487	62,666
Gross Margin . . . . .	(3,433)	71	(176)	(602)	(4,140)

Identifiable assets:					
Financial Assets . . . . .	1,241	771	306	862	3,180
Inventories . . . . .	6,868		563	386	7,817
Capital assets (net) . . . . .	8,438	311	157	2,079	10,985
Amortization of capital assets . . . . .	1,237	111	33	247	1,628

**CORCAN Revolving Fund—Concluded**NOTES TO FINANCIAL STATEMENTS— *Concluded*

## 12. Expenses

The following table presents details of expenses by category:

	2012	2011
	(in thousands of dollars)	
Salaries and employee benefits .....	9,718	11,097
Transportation and communications .....	581	832
Information .....	71	71
Professional and special services .....	4,164	3,594
Rentals .....	1,270	1,123
Purchased repair and maintenance .....	61	64
Utilities, materials and supplies .....	516	322
Other expenditures .....	537	152
	<u>16,918</u>	<u>17,255</u>

## 13. Contingencies

In the normal course of operations, CORCAN is involved in various claims and legal proceedings. It is the opinion of management that no claims exist at March 31, 2012.

## 14. Discontinued operations

In 2009, CORCAN adopted a plan to close the farm operations by March 31, 2011. The surplus farm assets related to this business line have been disposed of.

## 15. Subsequent events

On April 19, 2012, the Government of Canada announced the closure of Leclerc institution in Laval. It is anticipated that the facility will be decommissioned within the next 18 months. CORCAN Leclerc offers a variety of products and services, from metal products such as filing cabinets, upholstery, to laundry services for 34 hospitals in the greater area of Montréal. In fiscal year 2011-2012, CORCAN Leclerc generated \$5,089,000 in revenues and incurred \$4,977,000 in expenditures.

CORCAN management is currently assessing CORCAN's financial exposure to this subsequent event.

# Defence Production Revolving Fund

## STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

There were no financial transactions in the Fund during the year ended March 31, 2012.

Approved by:

ALEX LAKRONI  
Chief Financial Officer,  
Public Works and Government Services Canada

TOM RING  
Assistant Deputy Minister,  
Acquisitions Branch  
Public Works and Government Services Canada  
May 28, 2012

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Authority and purpose

The Defence Production Revolving Fund ("the Fund") was established by Section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a joint continuing non-lapsing authority from the Parliament to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed \$100 million at any time.

## DEFENCE PRODUCTION REVOLVING FUND

### RECONCILIATION OF UNUSED AUTHORITY AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Joint authority limit (Note 1) . . . . .	100,000	100,000
Net authority available for the Fund's account . . . . .	100,000	100,000
Unused authority carried forward . . . . .	100,000	100,000

## DEFENCE PRODUCTION LOAN ACCOUNT

### RECONCILIATION OF UNUSED AUTHORITY AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Joint authority limit (Note 1) . . . . .	100,000	100,000
Authority limit applied to the Defence Production Revolving Fund . . . . .	(100,000)	(100,000)
Unused authority carried forward . . . . .		



## Geomatics Canada Revolving Fund

### MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted principles for the public sector. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Management and Services Sector (CMSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CMSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and

safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, an external auditor has examined the financial data contained in these financial statements. Its role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

ÉRIC TRÉPANIÉ, CGA  
Corporate Management and Services Sector  
(Acting Deputy Chief Financial Officer)

THÉRÈSE ROY, CA  
Director General,  
Corporate Management and Services Sector  
(Acting Chief Financial Officer)

May 25, 2012

### STATEMENT OF AUTHORITY PROVIDED (UNAUDITED) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012		2011	
	Estimates	Actual	Estimates	Actual
Net results, .....	100	(280)	100	60
Add: items not requiring use of funds				
Amortization of capital assets .....		14		10
Operating source (use) of funds, .....	100	(266)	100	70
Less: items requiring use of funds				
Net capital acquisitions ...				22
Net other assets (liabilities) .....		182		(236)
Authority provided (used) .....	100	(448)	100	284

The accompanying notes are an integral part of the financial statements.

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Debit balance in the accumulated net charge against the Fund's authority account .....	(2,328)	(1,757)
Add: PAYE charges against the appropriation account after March 31 .....	930	840
Less: amounts credited to the appropriation account after March 31 .....	711	1,640
Net authority provided, end of year .....	(2,109)	(2,557)
Authority limit (Note 1) .....	5,000	5,000
Unused authority carried forward <sup>(1)</sup> .....	7,109	7,557

<sup>(1)</sup> In addition to the drawdown authority of \$5,000, the Fund has recorded a cash surplus of \$2,109. As such the amount available for use in subsequent years is \$7,109.

The accompanying notes are an integral part of the financial statements.

# Geomatics Canada Revolving Fund— Continued

## INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTOR GENERAL, FINANCIAL MANAGEMENT  
BRANCH, NATURAL RESOURCES CANADA

We have audited the accompanying financial statements of Geomatics Canada Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2012, and the statements of operations and net liabilities, accumulated surplus and of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Fund based on the financial reporting provisions of section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2012 and the results of its operations and its cash flows for the year then ended in accordance with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describe the basis of accounting. The financial statements have been prepared to assist the management of the Fund and the Treasury Board Secretariat for reporting on the use of the Fund authority. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Fund and the Treasury Board Secretariat and should not be used by parties other than the management of the Fund and the Treasury Board Secretariat.

The financial statements as at March 31, 2011 and for the year then ended were audited by other auditors whose report dated May 31, 2011 expressed an unmodified opinion on those statements.

Deloitte & Touche LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 30, 2012

# **Geomatics Canada Revolving Fund—** *Continued*

## **STATEMENT OF FINANCIAL POSITION** **AS AT MARCH 31** (in thousands of dollars)

	2012	2011		2012	2011
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	659	1,559	Government of Canada .....	1,110	633
Outside parties (Note 4) .....	286	251	Outside parties		
Inventory (Note 5) .....	13	17	Accounts payable .....	286	658
Prepaid expenses .....	19	22	Vacation pay .....	34	33
	977	1,849	Deferred revenue .....		106
				1,430	1,430
Capital assets (Note 6)			Long-term		
At cost .....	2,997	3,098	Employee termination benefits liability .....	63	98
Less: accumulated amortization .....	2,949	3,036	Net assets (liabilities) (Note 8) .....	(468)	383
	48	62	Contingencies (Note 10)		
	1,025	1,911		1,025	1,911

The accompanying notes are an integral part of the financial statements.

# Geomatics Canada Revolving Fund— Continued

## STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Revenues		
Products .....	543	896
Services .....	2,230	3,232
	2,773	4,128
Cost of sales		
Products .....	140	108
Income before direct and indirect expenses .....	2,633	4,020
Direct expenses		
Salaries .....	517	489
Employee benefits .....	137	128
Transportation and communication .....	60	108
Information .....	9	
Professional and special services .....	1,514	2,410
Rentals .....	61	36
Purchased repair and upkeep .....	31	36
Utilities, materials and supplies .....	119	136
Other expenditures .....	4	3
	2,452	3,346
Indirect expenses		
Corporate & sector services .....	368	513
Occupancy .....	78	86
Amortization of capital assets (Note 6) .....	14	10
Change in employee termination benefits liability ...	5	(4)
Inventory obsolescence adjustment .....	(4)	9
	461	614
Total expenses .....	2,913	3,960
Net results .....	(280)	60
Net assets (liabilities), beginning of year .....	383	(35)
Net financial resources used (provided) and change in the ANCAFA account during the year .....	(571)	358
Net assets (liabilities), end of year .....	(468)	383

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Balance, beginning of year .....	702	642
Net results for the year .....	(280)	60
Balance, end of year .....	422	702

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Operating activities		
Net results from continuing operations .....	(280)	60
Items not affecting cash		
Amortization of capital assets .....	14	10
	(266)	70
Changes in non-cash working capital items (Note 3) .	872	(343)
Changes in employee termination benefits liability. .	(35)	(63)
Net financial resources provided (used) by operating activities .....	571	(336)
Investing activities		
Acquisition of capital assets .....		(22)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year .....	571	(358)
Accumulated net charge against the Fund's authority account, beginning of year .....	1,757	2,115
Accumulated net charge against the Fund's authority account, end of year (Note 8) .....	2,328	1,757

The accompanying notes are an integral part of the financial statements.



## Geomatics Canada Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS (in thousands of dollars)

#### 1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-1994*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, on December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained from and registered with Treasury Board on February 9, 1995.

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed \$5,000,000.

#### 2. Significant accounting policies

##### (a) Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because: services received without charge from other government departments are not reported as expenses; the expenses and liability for termination benefits excludes the portion not funded by the Fund; and contingent liabilities are disclosed rather than recorded.

##### (b) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known. The most significant estimates used in the preparation of the financial statements are the amount of accrued liabilities, the estimated useful lives of capital assets and the allowance for doubtful accounts.

##### (c) Revenue recognition

Revenues are recognized when products are sold or services rendered. For multi-year contracts, revenues are recognized on a straight-line basis over the term of the contract.

##### (d) Inventory

The inventory of maps is valued at the lower of cost or net realizable value, with cost being determined using the weighted average cost of each title.

##### (e) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful lives of these assets are as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Mechanical equipment	10 years
Office equipment	5 years
Printing equipment	8 years
Scientific equipment	10 years

##### (f) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

##### (g) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The costs for benefits earned, as these accrue to employees, are recorded in the accounts.

##### (h) Corporate and sector services

Corporate and sector overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates, which vary with the number of employees (salary), or the number of business units (Sector or Corporate components).

# Geomatics Canada Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS (in thousands of dollars)—Continued

### 3. Information included in the Statement of Cash Flow

	2012	2011
Accounts receivable		
Government of Canada	900	(1,112)
Outside parties	(35)	317
Inventory	4	14
Prepaid expenses	3	(5)
Accounts payable and accrued liabilities		
Government of Canada	477	106
Outside parties	(371)	508
Deferred revenue	(106)	(171)
Total	872	(343)

### 4. Accounts receivable

Outside parties accounts receivable are as follows:

	2012	2011
Receivables	330	364
Allowance for doubtful accounts	(44)	(113)
Total	286	251

### 5. Inventory

	2012	2011
Topographic maps	317	345
Geographic maps	13	17
Provision for inventory obsolescence	(317)	(345)
Total	13	17

### 6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
Computer equipment	1,392		(85)	1,307
Furniture	32		(14)	18
Mechanical equipment	398			398
Office equipment	7		(2)	5
Printing equipment	988			988
Scientific equipment	281			281
Total	3,098		(101)	2,997

Accumulated amortization	Balance at beginning of year	Amortization	Disposals	Balance at end of year
Computer equipment	1,331	14	(85)	1,260
Furniture	32		(14)	18
Mechanical equipment	398			398
Office equipment	6		(2)	4
Printing equipment	988			988
Scientific equipment	281			281
Total	3,036	14	(101)	2,949

# Geomatics Canada Revolving Fund— Concluded

## NOTES TO THE FINANCIAL STATEMENTS (in thousands of dollars)—Concluded

### 7. Information by activity

	2012		
	Products	Services	Total
Revenues			
Government departments . .	28	1,534	1,562
External customers . . . . .	515	696	1,211
Total revenue . . . . .	543	2,230	2,773
Cost of sales . . . . .	140		140
Income before direct and indirect expenses . . . . .	403	2,230	2,633
Direct expenses . . . . .	451	2,001	2,452
Indirect expenses . . . . .	143	318	461
Total expenses . . . . .	594	2,319	2,913
Net results from continuing operations . . . . .	(191)	(89)	(280)
Identifiable assets			
Financial assets . . . . .	74	903	977
Capital assets (net) . . . . .	1	47	48
Amortization of capital assets . . . . .		14	14
	2011		
	Products	Services	Total
Revenues			
Government departments . .	273	2,396	2,669
External customers . . . . .	623	836	1,459
Total revenue . . . . .	896	3,232	4,128
Cost of sales . . . . .	108		108
Income before direct and indirect expenses . . . . .	788	3,232	4,020
Direct expenses . . . . .	446	2,900	3,346
Indirect expenses . . . . .	155	459	614
Total expenses . . . . .	601	3,359	3,960
Net results from continuing operations . . . . .	187	(127)	60
Identifiable assets			
Financial assets . . . . .	231	1,618	1,849
Capital assets (net) . . . . .	1	61	62
Amortization of capital assets . . . . .		10	10

### 8. Net assets/liabilities

	2012	2011
Contributed capital . . . . .	1,438	1,438
Accumulated net charge against the Fund's authority . . . . .	(2,328)	(1,757)
Accumulated surplus . . . . .	422	702
Net assets (liabilities) . . . . .	(468)	383

### 9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada Departments, Agencies and Crown Corporations. The Fund enters into transactions with such entities in the normal course of business which have been recorded at the exchange amount.

### 10. Contingencies

#### Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements, which will become payable in future years can not be reasonably determined and accordingly have not been recorded in the financial statements. Payments of sick leave benefits are included in current operations as incurred.

## National Film Board Revolving Fund

(Note: The annex mentioned in the Statement of Management Responsibility can be found on the National Film Board Web site).

### STATEMENT OF MANAGEMENT RESPONSIBILITY INCLUDING INTERNAL CONTROL OVER FINANCIAL REPORTING

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2012, and all information contained in these statements rests with the management of the National Film Board (the "Board"). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Board's financial transactions. Financial information submitted in the preparation of the *Public Accounts of Canada*, and included in the Board's Departmental Performance Report, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through

organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the Board and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

A risk-based assessment of the system of ICFR for the year ended March 31, 2012 was completed in accordance with the Treasury Board Policy on Internal Control and the results and action plans are summarized in the annex.

The effectiveness and adequacy of the Board's system of internal control is reviewed by the work of internal audit staff of the office of the Comptroller General of Canada - Internal Audit Sector, who conduct periodic audits of different areas of the Board's operations, and by the Board of Trustees, which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting, and which approves the financial statements.

The Office of the Auditor General, the independent auditor for the Government of Canada, has expressed an opinion on the fair presentation of the financial statements of the Board which does not include an audit opinion on the annual assessment of the effectiveness of the Board's internal controls over financial reporting.

TOM PERLMUTTER  
Government Film Commissioner

LUISA FRATE, CPA, CA  
Director General, Finance, Operations & Technology,

July 9, 2012

### STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012		2011	
	Estimates	Actual	Estimates	Actual
Cost of operation .....	(68,786)	(71,970)	(68,935)	(66,723)
Add: items not requiring use of funds .....		7,344		1,943
Operating source (use) of funds	(68,786)	(64,626)	(68,935)	(64,780)
Less: items requiring use of funds				
Net capital acquisitions .....		2,278		3,103
Net other assets and liabilities .....		(51)		(476)
Authority provided (used) .....	(68,786)	(66,853)	(68,935)	(67,407)

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Credit balance in the accumulated net charge against the Fund's authority .....	4,546	4,392
Add: PAYE charges against the credit account after March 31 .....	4,099	4,304
Net authority used, end of year .....	8,645	8,696
Authority limit .....	15,000	15,000
Unused authority carried forward .....	6,355	6,304



## National Film Board Revolving Fund— *Continued*

### INDEPENDENT AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE AND OFFICIAL  
LANGUAGES

I have audited the accompanying financial statements of National Film Board, which comprise the statement of financial position as at March 31, 2012, and the statement of operations and departmental net financial position, statement of change in departmental net debt and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Film Board as at March 31 2012, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

In my opinion, the transactions of National Film Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the National Film Board.

René Béliveau, CPA auditor, CA Principal,  
for the Auditor General of Canada

Montréal, Canada  
July 9, 2012

# National Film Board Revolving Fund— Continued

## STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

	2012	2011		2012	2011
<b>LIABILITIES</b>			<b>ASSETS</b>		
Accounts payable and accrued liabilities (Note 4) . . .	7,140	6,021	Financial assets		
Accrued salaries . . . . .	328	258	Cash . . . . .	134	155
Vacation pay and accrual for salary revision . . . . .	646	269	Due from the Consolidated Revenue Fund . . . . .	1,894	2,891
Deferred revenue . . . . .	358	295	Accounts receivable (Note 7) . . . . .	3,225	2,516
Lease obligation for tangible capital assets (Note 5) .	446	789	Deposits . . . . .	89	245
Employee future benefits (Note 6) . . . . .	5,923	3,853	Total net financial assets . . . . .	5,342	5,807
			Departmental net debt . . . . .	9,499	5,678
			Non-financial assets		
			Prepaid expenses . . . . .	466	479
			Inventories . . . . .	240	287
			Tangible capital assets (Note 8) . . . . .	6,888	8,072
			Total non-financial assets . . . . .	7,594	8,838
Total net liabilities . . . . .	14,841	11,485	Departmental net financial position . . . . .	(1,905)	3,160

Contractual obligations (Note 9).

Contingent liabilities (Note 10).

The accompanying notes are an integral part of the financial statements.

Approved by the Board of Trustees:

TOM PERLMUTTER

Member

YVES DESJARDINS-SICILIANO

Member

# National Film Board Revolving Fund— Continued

## STATEMENT OF OPERATIONS AND DEPARTMENTAL NET FINANCIAL POSITION FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2012	2011
	Planned results		
Expenses (Note 11a)			
English programming			
Production of films and other forms of visual presentations			
Board's program .....	23,945	23,304	22,174
Sponsored production and pre-sale .....	500	28	40
	24,445	23,332	22,214
French programming			
Production of films and other forms of visual presentations			
Board's program .....	16,730	16,986	16,627
Sponsored production and pre-sale .....	485	793	352
	17,215	17,779	16,979
Distribution .....	6,399	6,224	5,868
Marketing, Accessibility and Outreach .....	14,713	16,483	13,524
Digital development and applications .....	3,400	4,426	3,962
Internal services .....	9,321	9,664	8,879
	33,833	36,797	32,233
Total Expenses .....	75,493	77,908	71,425
Revenues (Note 11b)			
Institutional and educational .....	2,780	2,035	2,181
Television .....	600	1,396	604
Sponsored production and pre-sale .....	984	821	392
Miscellaneous .....	450	617	438
Stock shots .....	500	507	429
Home video .....	750	460	599
Theatrical .....	60	102	59
Total Revenues .....	6,124	5,938	4,702
Net cost of operations before government funding .....	69,369	71,970	66,723
Government funding			
Net cash provided by Government of Canada .....		67,902	67,244
Change in due from Consolidated Revenue Fund .....		(997)	640
Net cost of operations after government funding .....		5,064	(1,161)
Departmental net financial position - Beginning of year .....		3,160	2,000
Departmental net financial position - End of year .....		(1,905)	3,160

Restatement by program following revised internal cost allocation methodology.  
The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Operating activities		
Net cost of operations before government funding .....	71,970	66,723
Non-cash items:		
Amortization of tangible capital assets .....	(3,066)	(3,307)
Loss on disposal of tangible capital assets .....	(54)	(9)
Variations in Statement of Financial Position		
Change in liability for vacation pay and accrual for salary revision .....	(377)	(16)
Net change in employee future benefits .....	(2,070)	1,390
Other changes in assets and liabilities .....	(781)	(640)
Cash used in operating activities .....	65,622	64,141
Capital investing activities		
Acquisition of tangible capital assets .....	1,679	1,834
Proceeds from disposal of tangible capital assets .....	(13)	(4)
Cash used in capital investing activities .....	1,666	1,830
Financing activities		
Lease payments for tangible capital assets .....	614	1,272
Cash used in financing activities .....	614	1,272
Net cash provided by Government of Canada .....	67,902	67,243

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CHANGE IN DEPARTMENTAL NET DEBT FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Net cost of operations after government funding .....	5,064	(1,161)
Change due to tangible capital assets		
Acquisition of tangible capital assets .....	1,949	2,150
Amortization of tangible capital assets .....	(3,066)	(3,307)
Proceeds from disposal of tangible capital assets .....	(13)	(4)
Loss on disposal of tangible capital assets .....	(54)	(9)
Total change due to tangible capital assets .....	(1,184)	(1,170)
Change due to inventories .....	(46)	17
Change due to prepaid expenses .....	(13)	(38)
Net increase (decrease) in departmental net debt .....	3,821	(2,351)
Department net debt - beginning of year .....	5,678	8,030
Department net debt - end of year .....	9,499	5,678

The accompanying notes are an integral part of the financial statements.

## National Film Board Revolving Fund— Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purposes

The National Film Board was established in 1939 under the *National Film Act*, and is the agency responsible for administering the Act.

The National Film Board (the “Board”) is a cultural agency named in Schedule I.1 of the *Financial Administration Act* reporting to the Minister of Canadian Heritage and Official Languages. It is administered by a Board of Trustees appointed by the Governor in Council and chaired by the Government Film Commissioner.

The Board’s legislative mandate is to initiate and promote the production and distribution of films in the national interest and, in particular:

- to produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- to represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- to engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- to advise the Governor in Council in connection with film activities;
- to discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board is not subject to income taxes.

#### 2. Significant accounting policies

These financial statements have been prepared using the Government’s accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian Public Sector accounting standards.

Significant accounting policies are as follows:

##### Parliamentary appropriations

Operations are funded through a permanent authority from Parliament (Revolving Fund) and Parliamentary authorities voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital assets acquisitions. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$15 million.

The Board is also financed in part by the Government of Canada through Parliamentary authorities. The authorities are voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Financial reporting of authorities provided to the Board does not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides reconciliation between the two bases of reporting. The planned results amounts presented in the Statement of Operations and Departmental Net Financial Position are the amounts reported in the future-oriented financial statements included in the 2011-2012 Report on Plans and Priorities.

##### Net cash provided by Government of Canada

The Board operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the Board is deposited to the CRF and all cash disbursements made by the Board are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal Government.

##### Due from or to the Consolidated Revenue Fund

Amounts due from or to the Consolidated Revenue Fund (CRF) are the result of timing differences between when a transaction affects the Board’s authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Board is entitled to draw from the CRF without further authorities to discharge its liabilities.

##### Expense recognition

All expenses are recorded on an accrual basis.

Vacation pay is expensed as the benefits are earned by employees under their respective terms of employment.

##### Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the Statement of Operations and Departmental Net Financial Position as follows:

##### Board’s program

All costs incurred for unsponsored productions and co-productions or other forms of visual presentations.



## National Film Board Revolving Fund— Continued

### NOTES TO FINANCIAL STATEMENTS—Continued

#### Sponsored production and pre-sale

Part of costs incurred for film productions and co-productions or other forms of visual presentations corresponding to sponsor's contribution. The excess of costs over the sponsor's contribution is charged to the Board's program.

#### Revenues

Revenues from the production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production and pre-sale costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Other revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenue takes place.

#### Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A provision is recorded for external parties' accounts receivable where recovery is considered uncertain.

#### Inventory

Materials and supplies are valued at cost.

Film prints and other forms of visual presentations held for sale are valued at the lower of cost or net realizable value. The cost of other prints is expensed on a current basis.

#### Tangible capital assets

All tangible capital assets having an initial cost of \$5,000 or more and leasehold improvements of \$10,000 or more are recorded at their acquisition cost.

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the assets, as follows:

Technical equipment	from 4 to 10 years
Software and data	
processing equipment	from 5 to 10 years
Office furniture, equipment	
and other	from 5 to 10 years
Leasehold improvements	terms of the leases

The Board has a collection of nearly twenty thousand audiovisual works produced since 1895. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of \$1 in the financial statements, appearing on the Statement of Financial Position and in Note 8 as tangible capital assets to ensure that the reader is aware of its existence.

The Board enters into operating lease agreements to acquire the exclusive use of certain tangible capital assets over the term of the lease. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the present value of the minimum lease payments, excluding the portion thereof relating to executory costs. The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

#### Employee Future Benefits

##### Pension benefits

Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Board's contributions to the Plan are charged to expenses in the year incurred and represent the total Board's obligation to the Plan. The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

##### Severance benefits

Employees are entitled to severance benefits as provided for under labour contracts or conditions of employment. The cost of these benefits is accumulated as employees render the services necessary to earn them and is charged to operations in the year in which they are earned. In 2012, the program for employees in the excluded or unrepresented management categories was eliminated and, consequently, the severance benefits ceased to accumulate. The Board also foresees elimination of the program for represented employees and assumes that the benefits will be paid primarily during the next year. The Board has applied the Treasury Board Secretariat directives in calculating the value of its obligation and has recognized the benefits accrued to March 31, 2012.

# National Film Board Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

In previous years, management used a method based upon assumptions and its best estimates, such as years of service, employee's status, and historical profile of voluntary departures and layoffs in order to calculate the value of the severance benefit obligation.

### Compensated absences

Employees are entitled to compensated absences as provided in their collective agreements or conditions of employment. This involves sick days that accumulate but do not vest, enabling the employees to be paid during their absence in recognition of prior service. As the employees render services, the value of the compensated absences attributed to those services is recorded as a liability and an expense. Management uses assumptions and its best estimates, such as the discount rate, utilization rate of days in excess of the leave granted annually, probability of departure and salary review rate, to calculate the present value of the sick pay benefits obligation. These assumptions are reviewed annually.

### Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

### Measurement uncertainty

The preparation of these financial statements require management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts, contingent liabilities, the liability related to employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

## 3. Parliamentary appropriations

The Board receives most of its funding through annual Parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through Parliamentary authorities in prior, current or future years. Accordingly, the Board has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

### (a) Reconciliation of net cost of operations to current year authorities used:

	2012	2011
	(in thousands of dollars)	
Net cost of operations before government funding .....	71,970	66,723
Adjustments for items affecting net cost of operations but not affecting authorities:		
Add (Less):		
Loss on disposal of tangible capital assets ..	(54)	(9)
Change in liability for vacation pay, accrual for salary revision .....	(377)	(16)
Change in accrued liabilities not charged to authorities .....	(1,778)	
Net change in employee future benefits ...	(2,070)	1,390
Amortization of tangible capital assets .....	(3,066)	(3,307)
	(7,345)	(1,942)
Adjustments for items not affecting net cost of operations but affecting appropriations:		
Add (Less):		
Acquisition of tangible capital assets .....	1,679	1,834
Lease payments for tangible capital assets ..	614	1,272
Proceeds from disposal of tangible capital assets .....	(13)	(4)
	2,280	3,102
Current year authorities used .....	66,904	67,883

### (b) Authorities provided and used:

	2012	2011
	(in thousands of dollars)	
Authorities provided		
Vote 70 - Main Estimates .....	66,782	67,218
Supplementary Estimates authorities .....	2,004	1,717
Less:		
Authorities available for future years .....	(1,882)	(603)
Frozen allotment .....		(449)
Current year authorities used .....	66,904	67,883

# National Film Board Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

### 4. Accounts payable and accrued liabilities

The following table presents details of the Board's accounts payable and accrued liabilities.

	2012	2011
	(in thousands of dollars)	
Accounts payable - Other government departments and agencies .....	934	796
Accounts payable - External parties .....	4,428	5,225
Total accounts payable .....	5,362	6,021
Accrued liabilities .....	1,778	
Total accounts payable and accrued liabilities ....	7,140	6,021

In Canada's Economic Action Plan 2012, the Government announced savings measures to be implemented by departments over the next three fiscal years, starting in 2012-2013. As a result, the Board has recorded as at March 31, 2012 an obligation for termination benefits for an amount of \$1,777,695 as part of accrued liabilities to reflect the estimated workforce adjustment costs.

### 5. Lease obligation for tangible capital assets

The Board has entered into agreements to lease technical, data processing and office equipment under capital leases. The assets have been capitalized using imputed interest rates varying from 6 percent to 8 percent. The related obligations are paid over a 3-5 years lease term. Minimum lease payments totalled \$612,449 for the year ended March 31, 2012 (2011— payments of \$1,273,889). Interest of \$59,904 (2011— \$81,224) was charged to operations.

The obligation under capital leases includes the following:

	2012	2011
	(in thousands of dollars)	
2012 .....		389
2013 .....	358	389
2014 .....	63	60
2015 .....	43	
Total future minimum lease payments .....	464	838
Less: imputed interest .....	18	48
Balance of lease obligation for tangible capital assets .....	446	790

### 6. Employee future benefits

#### Pension benefits

The Board's eligible employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with *Canada/Quebec Pension Plans* benefits and they are indexed to inflation.

Both the employees and the Board contribute to the cost of the Plan. The 2012 expense amounts to \$3,629,990 (2011—\$3,530,238), which represents approximately 2.0 times (2011—1.9 times) the contributions by employees.

The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

#### Severance benefits

The Board provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid from future authorities.

As part of collective agreement negotiations with certain employee groups and changes to conditions of employment for executives, excluded and unrepresented categories, the accumulation of severance benefits under the employees' severance pay program ceased for these employees commencing in 2012. Employees subject to these changes have been given option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. For other employee groups, letters of agreements signed in 2012 provide the same program elimination conditions. All these changes have been reflected in the calculation of the outstanding severance benefit obligation and the Board assumes that the benefits will be paid primarily during the next year.

#### Compensated absences (sick days)

The Board provides its employees with sick days based on their salary and the entitlements accumulated over their years of service. These entitlements are accumulated but do not vest.

# National Film Board Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

### 6. Employee future benefits (continued)

Information about the severance and sick pay benefits, measured as at March 31, 2012, is as follows:

	Severance and Sick pay benefits
	(in thousands of dollars)
Balance as at March 31, 2011 .....	3,853
Expenses for the year .....	3,180
Benefits paid during the year .....	(1,110)
Balance as at March 31, 2012 .....	5,923

### 7. Accounts receivable

The following table presents details of the Board's accounts receivable:

	2012	2011
	(in thousands of dollars)	
Receivables - Other government departments and agencies .....	146	208
Receivables - External parties .....	3,252	2,801
Subtotal .....	3,398	3,009
Allowance for doubtful accounts on receivables from external parties .....	(173)	(493)
Total accounts receivable .....	3,225	2,516

### 8. Tangible capital assets

	(in thousands of dollars)								2012	2011
	Cost				Accumulated amortization				Net book value	Net book value
	Opening balance	Acquisitions	Disposals and write-offs	Closing balance	Opening balance	Amortization	Disposals and write-offs	Closing balance		
Technical equipment .....	28,206	844	103	28,947	24,549	1,785	103	26,231	2,716	3,657
Software and data processing equipment .....	15,389	832	394	15,827	12,740	980	341	13,379	2,448	2,649
Office furniture, equipment and other .....	878			878	836	17		853	25	42
Leasehold improvements .....	5,852	273	14	6,111	4,128	284		4,412	1,699	1,724
Total .....	50,325	1,949	511	51,763	42,253	3,066	444	44,875	6,888	8,072

The above assets include equipment under capital leases for a total cost of \$1,746,861 (2011—\$1,937,494) less accumulated amortization of \$825,518 (2011—\$673,715). Current year amortization expense relating to property under capital lease amount to \$332,060 (2011—\$661,076). Acquisitions under capital leases amounted to \$269,973 (2011—\$316,383).



# National Film Board Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

### 9. Contractual obligations

The nature of the Board's activities can result in multi-year contracts and obligations whereby the Board will be obligated to make future payments for the acquisition of goods or services. Significant contractual obligations that can be reasonably estimated are summarized as follows:

	Premises	Equipment	Total
	(in thousands of dollars)		
2013 .....	6,738	754	7,492
2014 .....	6,352	345	6,697
2015 .....	6,063	160	6,223
2016 .....	1,275	30	1,305
2017-2020 .....	1,942		1,942
	<u>22,370</u>	<u>1,289</u>	<u>23,659</u>

From the amount of \$22,370,000 for the lease premises, agreements have been signed for \$173,900 with external parties and \$22,196,100 with Public Works and Government Services Canada (PWGSC).

### 10. Contingent liabilities

The Board is subject to various legal claims arising in the normal course of its operations. In management's view, the ultimate disposition of these claims is not expected to have a material impact on the financial statements.

### 11. Expenses by major object and types of revenues

#### a) Expenses

	2012	2011
	(in thousands of dollars)	
Salaries and benefits .....	38,371	38,055
Professional and special services .....	11,056	10,679
Rentals .....	7,919	8,405
Severance and sick pay benefits .....	3,180	(506)
Transportation and communication .....	3,106	3,334
Amortization of tangible capital assets .....	3,066	3,307
Cash financing in co-productions .....	2,339	2,401
Materials and supplies .....	2,295	2,161
Workforce adjustment .....	1,778	
Contracted film production and laboratory processing .....	1,071	709
Information .....	1,091	567
Royalties .....	1,067	693
Repairs and upkeep .....	962	1,197
Loss on disposal of tangible capital assets .....	54	9
Miscellaneous .....	553	414
	<u>77,908</u>	<u>71,425</u>

### b) Revenues

	2012	2011
	(in thousands of dollars)	
Royalties .....	2,219	1,357
Film prints .....	1,774	2,086
Sponsored production and pre-sale .....	821	392
Stock shots .....	507	429
Miscellaneous .....	617	438
	<u>5,938</u>	<u>4,702</u>

### 12. Related party transactions

The Board is related as a result of common ownership to all government departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business and on normal trade terms. During the year ending March 31, 2012, the Board leased premises from PWGSC for the amount of \$6,822,647 (2011—\$6,835,329).

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by PWGSC and audit services provided by the Office of the Auditor General are not included in the Board's Statement of Operations and Departmental Net Financial Position.

### 13. Accounting changes

In 2011, amendments were made to Treasury Board Accounting Standard 1.2 - Departmental and Agency Financial Statements to improve financial reporting by government departments and agencies. The amendments are effective for the year ending March 31, 2012 and subsequent years. For the Board, these changes affect only the presentation of the financial statements since there is no asset, liability, revenue nor expense held on behalf of government.

The financial statements of the departments and agencies now present the net debt (calculated as liabilities less financial assets) in the Statement of Financial Position. Accompanying this change, the Board now presents a Statement of Change in Net Debt and no longer presents a Statement of Equity.

**National Film Board Revolving Fund—**  
*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

Government funding is now recognized in the Statement of Operations and Departmental Net Financial Position below “Net cost of operations before government funding”. In previous years, the Board recognized these transactions directly in the Statement of Equity of Canada.

14. Comparative information

Comparative figures have been reclassified to conform to the current year’s presentation.

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## Optional Services Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment and with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to

assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Used and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Provided and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

ALEX LAKRONI  
Chief Financial Officer,  
Public Works and Government Services Canada

TOM RING  
Assistant Deputy Minister,  
Acquisitions Branch  
Public Works and Government Services Canada

May 28, 2012

### STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012		2011	
	Estimates	Actual	Estimates	Actual
Net results .....		568		510
Items not requiring use of funds .....		(2,585)		1,199
Operating source (use) of funds .....		(2,017)		1,709
Items requiring use of funds				
Net other assets and liabilities ..	(2,016)	1		(2)
Authority provided (used) .....	(2,016)	(2,016)		1,707

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Accumulated net charge against the Fund's authority <sup>(1)</sup> ..	15,201	14,250
PAYE charges against the appropriation account after March 31 .....	(11,896)	(9,369)
Amounts credited to the appropriation account after March 31 .....	580	1,020
Net authority provided, end of year .....	3,885	5,901
Authority limit (Note 1) .....	35,000	35,000
Unused authority carried forward .....	38,885	40,901

<sup>(1)</sup> Debit balance in the accumulated net charge against the Fund's authority.

# Optional Services Revolving Fund— Continued

## INDEPENDENT AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF  
AUDIT AND EVALUATION, PUBLIC WORKS AND  
GOVERNMENT SERVICES CANADA

We have audited the accompanying financial statements of the Optional Services Revolving Fund, which comprise the statement of financial position as at March 31, 2012, and the statements of operations and net liabilities, and cash flow for the year then ended and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Optional Services Revolving Fund as at March 31, 2012 and the results of its operations and net liabilities and its cash flow for the year then ended in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Optional Services Revolving Fund to comply with section 6.4 of the Treasury Board of Canada Policy on Special Revenue Spending Authorities referred to above. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Optional Services Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Optional Services Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 29, 2012



# Optional Services Revolving Fund— Continued

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2012	2011		2012	2011
<b>ASSETS</b>			<b>LIABILITIES AND NET LIABILITIES</b>		
Current			Current		
Cash in transit .....		2	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada .....	33	60
Government of Canada .....	580	1,020	Outside parties .....	10,327	7,896
Outside parties .....	3,861	1,457	Other liabilities (Note 4) .....	109	137
Other assets (Note 3) .....	36	55		10,469	8,093
			Long-term		
			Allowance for employee termination benefits .....	433	483
				10,902	8,576
			NET LIABILITIES (Note 5) .....	(6,425)	(6,042)
	4,477	2,534		4,477	2,534

Contractual obligations (Note 6).

The accompanying notes are an integral part of the financial statements.

# Optional Services Revolving Fund— Continued

## STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Revenues		
Vaccine program recoveries . . . . .	91,067	70,717
Traffic management recoveries . . . . .	11,910	12,803
Communication, printing and audio-visual recoveries . . . . .	2,971	3,822
Benchmarking program . . . . .		16
	105,948	87,358
Direct costs . . . . .	101,069	81,242
Gross margin . . . . .	4,879	6,116
Operating expenses		
Salaries and employee benefits . . . . .	2,494	3,286
Employee termination benefits . . . . .	6	(203)
Professional and special services . . . . .	856	1,460
Corporate and administrative services . . . . .	568	641
Occupancy costs . . . . .	319	363
Transportation and telecommunications . . . . .	43	19
Other expenses . . . . .	25	40
	4,311	5,606
Net results . . . . .	568	510
Net liabilities, beginning of year . . . . .	(6,042)	(6,500)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	(951)	(52)
Net liabilities, end of year . . . . .	(6,425)	(6,042)

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Operating activities		
Net results . . . . .	568	510
Item not affecting use of cash		
Provision for employee termination benefits . . . . .	6	(203)
	574	307
Changes in working capital (Note 7) . . . . .	433	(136)
Payments on provision for employee termination benefits . . . . .	(56)	(119)
Net financial resources provided by operating activities and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	951	52
Accumulated net charge against the Fund's authority account, beginning of year . . . . .	14,250	14,198
Accumulated net charge against the Fund's authority account, end of year . . . . .	15,201	14,250

The accompanying notes are an integral part of the financial statements.

## Optional Services Revolving Fund— *Continued*

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Optional Services Revolving Fund (“the Fund”) provides specialized services to client departments, such as communication procurement services, travel management services and central removal services. The Fund also procures vaccines and drugs on behalf of provinces and territories. The Fund was established under *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$35,000,000 at any time.

For fiscal year 2012, the Fund received authorization from the Treasury Board to access its net authority provided for a total amount of up to \$2,015,634 to cover its operating deficit.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with Treasury Board accounting policies and the reporting requirements of the Receiver General for Canada, which are consistent with Canadian generally accepted accounting principles for the public sector. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employee termination benefits liability is based on management’s estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The most significant item where estimates are used is the liability for employee termination benefits. Actual results could significantly differ from these estimates. Management’s estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

##### (b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

##### (c) Revenues

Recoveries from the vaccine program are recognized using a blended rate established by fixed price contracts and based on the proportion of total goods delivered at year end. Any losses on the fixed price contracts are recognized during the period in which they are identified.

Revenues earned on communication, printing and audio-visual services are recognized using the completed contract method.

Traffic management recoveries consist of travel commissions, and central removal services. Travel commissions and central removal services recoveries are recognized based on service utilization.

##### (d) Pension plan

Employees of the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada’s portion of the pension cost is included in the employee benefits charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

##### (e) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees. Ratified changes to employee termination benefits have resulted in the elimination of the accumulation of employee termination benefits for certain employee groups. Eligible employees may now opt for immediate payout of their accumulated severance pay, thereby decreasing the allowance for employee termination benefits.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

Employees are permitted to accumulate unused sick leave which they can only use in the event of an illness. Accumulated unused sick leave upon employee termination is not payable to the employee.

# Optional Services Revolving Fund— Concluded

## NOTES TO THE FINANCIAL STATEMENTS— Concluded

### 3. Other assets

	2012	2011
	(in thousands of dollars)	
Goods and Services Tax refundable advances . . . .	35	52
Employee advances . . . . .	1	3
	<u>36</u>	<u>55</u>

### 4. Other liabilities

	2012	2011
	(in thousands of dollars)	
Vacation pay and compensatory leave . . . . .	109	136
Garnished Salaries . . . . .		1
	<u>109</u>	<u>137</u>

### 5. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus, net of deficits, since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2012	2011
	(in thousands of dollars)	
Accumulated surplus, beginning of year . . . . .	8,208	7,698
Net results . . . . .	568	510
Accumulated surplus, end of year . . . . .	8,776	8,208
Accumulated net charge against the Fund's authority account, end of year . . . . .	(15,201)	(14,250)
Net liabilities, end of year . . . . .	<u>(6,425)</u>	<u>(6,042)</u>

### 6. Contractual obligations

The Fund leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the Fund and Public Works and Government Services Canada recording the terms and

conditions that govern the provision and occupancy of the accommodation. The Fund is also engaged in contractual obligations for communication services. Estimated future payments are as follows:

	(in thousands of dollars)
Year ending March 31	
2013 . . . . .	14,822
2014 . . . . .	103
2015 . . . . .	21
2016 . . . . .	21
2017 . . . . .	18
	<u>14,985</u>

### 7. Changes in working capital

	2012	2011	Changes
	(in thousands of dollars)		
Current assets . . . . .	4,477	2,534	(1,943)
Current liabilities . . . . .	10,469	8,093	2,376
			<u>433</u>

### 8. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

### 9. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.



## Passport Canada Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Passport Canada Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts that provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Department of Foreign Affairs and International Trade's Departmental Performance Report is consistent with these financial statements.

The Fund's directorate of financial operations develops and disseminates financial management and accounting policies and issues specific directives that maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control that give due consideration to costs, benefits and risks. The systems are designed to provide reasonable assurance that transactions are

properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the independent auditors, who have audited them and provided an independent opinion that has been appended to these financial statements.

Approved by:

MICHEL BRUNETTE  
*Deputy Chief Financial Officer,  
Passport Canada*

DANIELLE MARQUIS  
*Director General,  
Corporate Services and Human Resources,  
Passport Canada*

CHRISTINE DESLOGES  
*Chief Executive Officer,  
Passport Canada*

May 29, 2012

### STATEMENT OF AUTHORITY (USED) PROVIDED (UNAUDITED) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012		2011	
	Estimates	Actual	Estimates	Actual
Net results . . . . .	(34,481)	(14,885)	1,546	(21,145)
Add: items not requiring use of funds . . . . .	9,829	14,510	9,737	13,480
Operating source (use) of funds . . . . .	(24,652)	(375)	11,283	(7,665)
Less: items requiring use of funds . . . . .				
Net capital acquisitions . . . . .	20,772	7,713	11,283	8,282
Net other assets and liabilities . . . . .		11,441		845
Authority provided (used). . . . .	(45,424)	(19,529)		(16,792)

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Debit balance in the accumulated net charge against the Fund's authority . . . . .	(16,533)	(33,594)
Add: PAYE charges against the appropriation after March 31 . . . . .	17,236	18,490
Less: amounts credited to the appropriation after March 31 . . . . .	6,284	9,787
other items . . . . .	2,035	2,254
Net authority used (provided), end of year . . . . .	(7,616)	(27,145)
Authority limit . . . . .	131,204	4,000
Unused authority carried forward . . . . .	138,820	31,145

# Passport Canada Revolving Fund— *Continued*

## INDEPENDENT AUDITORS' REPORT

TO THE ASSISTANT DEPUTY MINISTER AND CHIEF  
FINANCIAL OFFICER, DEPARTMENT OF FOREIGN AFFAIRS  
AND INTERNATIONAL TRADE

We have audited the accompanying financial statements of Passport Canada Revolving Fund, which comprise the statement of financial position as at March 31, 2012 and the statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the Treasury Board's policy on special revenue spending authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Passport Canada Revolving Fund as at March 31, 2012 and the results of its operations and its cash flows for the year then ended in accordance with section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Passport Canada Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. Our auditors' report is intended solely for the information and use of the Passport Canada Revolving Fund and the Treasury Board of Canada and should not be used by parties other than Passport Canada Revolving Fund or the Treasury Board of Canada.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 25, 2012

# **Passport Canada Revolving Fund—** *Continued*

## **STATEMENT OF FINANCIAL POSITION** **AS AT MARCH 31** (in thousands of dollars)

	2012	2011		2012	2011
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	5,936	9,520	Government of Canada .....	3,673	6,162
Outside parties .....	380	267	Outside parties		
Prepaid expenses .....	525	381	Accounts payable .....	12,985	11,614
Inventories .....	8,390	13,217	Vacation pay .....	4,505	4,418
	15,231	23,385	Contractors' holdbacks .....	577	713
			Deferred revenue .....		46
Long-term			Employee termination benefits .....	2,997	18,404
Capital assets (Note 3)				24,737	41,357
At cost .....	183,797	182,640	Long-term		
Less: accumulated amortization .....	(138,129)	(132,590)	Employee termination benefits .....	7,080	4,752
	45,668	50,050		31,817	46,109
			Net assets (Note 4) .....	29,082	27,326
	60,899	73,435		60,899	73,435

Commitments (Note 5).

The accompanying notes are an integral part of the financial statements.

# **Passport Canada Revolving Fund—** *Continued*

## **STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS FOR THE YEAR ENDED AS AT MARCH 31** (in thousands of dollars)

	2012	2011
<b>Revenues</b>		
Fees earned .....	293,307	268,939
Miscellaneous revenues .....	334	602
	<u>293,641</u>	<u>269,541</u>
<b>Expenses</b>		
Salaries and employee benefits .....	178,317	169,859
Freight, express and cartage .....	29,142	26,795
Passport materials .....	24,160	21,992
Professional and special services (Note 6) .....	25,012	20,534
Accommodation .....	16,173	15,965
Amortization .....	11,376	10,379
Passport operations at missions abroad (Note 6) .....	4,334	4,425
Telecommunications .....	1,550	3,103
Repair and maintenance .....	4,818	4,808
Information .....	4,028	2,673
Printing, stationery and supplies .....	2,751	4,077
Travel and removal .....	1,648	2,329
Provision for employee termination benefits .....	4,617	3,101
Rentals .....	449	434
Miscellaneous .....	104	166
Postal services and postage .....	47	46
	<u>308,526</u>	<u>290,686</u>
Net results .....	(14,885)	(21,145)
Net assets, beginning of the year (Note 4) .....	27,326	23,699
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year .....	17,061	24,772
Transfer to other government department (Note 7) .....	(420)	
Net assets, end of the year (Note 4) .....	<u>29,082</u>	<u>27,326</u>

The accompanying notes are an integral part of the financial statements.

## **STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AS AT MARCH 31** (in thousands of dollars)

	2012	2011
<b>Operating activities</b>		
Net results .....	(14,885)	(21,145)
Add: Provision for employee termination benefits ...	2,328	(15,478)
Amortization .....	11,376	10,379
	<u>(1,181)</u>	<u>(26,244)</u>
Changes in current assets and liabilities (Note 8) ...	(8,466)	9,754
Net financial resources used by operating activities ...	<u>(9,647)</u>	<u>(16,490)</u>
<b>Investing activities</b>		
Capital assets acquired .....	(7,713)	(8,282)
Net financial resources used by investing activities ...	<u>(7,713)</u>	<u>(8,282)</u>
<b>Financing activities</b>		
Transfer to other government departments (Note 7) ..	299	
Net financial resources generated by financing activities .....	<u>299</u>	
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year .....	(17,061)	(24,772)
Accumulated net charge against the Fund's authority, beginning of year .....	33,594	58,366
Accumulated net charge against the Fund's authority, end of year (Note 4) .....	<u>16,533</u>	<u>33,594</u>

The accompanying notes are an integral part of the financial statements.



# **Passport Canada Revolving Fund—** *Continued*

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. Authority and purpose**

The Passport Canada Revolving Fund (the "Fund") was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits.

Commencing April 1, 2011, the Fund's non-lapsing authority increased from \$4,000,000 to \$131,204,000 for the purposes of the ePassport project and operations.

### **2. Significant accounting policies**

#### **(a) Basis of accounting**

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirements of section 4 of the Treasury Board of Canada Policy on Special Revenue Spending Authorities and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- revenues from passport service request fees are recognized upon receipt of payment and verification of an application for completeness as stated in the Regulations prescribing fees for passport services; and,
- funding for capital assets received from Treasury Board is recorded as contributed capital and not as a reduction of the cost of capital assets.

#### **(b) Revenue recognition**

Revenues from passport fees are recognized upon request for a passport service, which is upon receipt of payment and verification of the passport application for completeness.

#### **(c) Inventory**

Inventories of materials and supplies which are carried at the lower of cost using the average cost and the net realizable value.

#### **(d) Capital assets**

Capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives, as follows:

<u>Category</u>	<u>Estimated useful life</u>
Capital projects	Once in service
Leasehold improvements	Lease term
Furniture	10 years
Vehicles	5 years
Electronic data processing (EDP) equipment	3-5 years
Other machines and equipment	5 years

The capital projects category includes assets under construction which are not yet amortized. Leasehold improvements are amortized on a straight-line basis on the lesser of the remaining term of the lease or estimated useful life of the improvement.

#### **(e) Employee termination benefits**

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The obligation relating to the benefits earned by employees is calculated using information derived from results of the actuarially determined liability for employee's termination benefits for the government as a whole and is provided by Treasury Board of Canada.

#### **(f) Pension plan**

Employees of the Fund are covered by the Public Service Retirement Pension Plan (the "Plan") administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the

# Passport Canada Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

### (g) Use of estimates

The preparation of financial statements requires management and the Treasury Board Secretariat to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The more significant areas requiring the use of estimates relate to employee termination benefits and to accrued liabilities. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

### (h) Financial instruments

The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and employee termination benefits. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

### 3. Capital assets and accumulated amortization

	Balance, beginning of the year	Acqui- sitions	Disposals, transfers and adjustments	Balance end of the year
(in thousands of dollars)				
Capital assets				
Technology Enhancement				
Plan Project .....	33,877			33,877
Capital projects .....	16,887	6,159	(9,917)	13,129
Leasehold Improvements ..	93,414	232	6,722	100,368
Furniture .....	84			84
EDP equipment .....	36,436	1,292	(3,306)	34,422
Vehicles .....	41			41
Other machines and equipment .....	1,901	30	(55)	1,876
	182,640	7,713	(6,556)	183,797
Accumulated amortization	Balance, beginning of the year	Amorti- zation	Balance, end of the year	Net book value
(in thousands of dollars)				
Technology Enhancement				
Plan Project .....	33,877		33,877	
Capital projects .....				13,129
Leasehold Improvements ..	74,075	1,911	75,986	24,382
Furniture .....	81	1	82	2
EDP equipment .....	23,052	3,343	26,395	8,027
Vehicles .....	20	8	28	13
Other machines and equipment .....	1,485	276	1,761	115
	132,590	5,539	138,129	45,668

The capital projects category includes assets under construction which are not yet amortized.

Effective November 15, 2011, the Fund transferred capital assets with a net book value of \$718,539 and a related cumulated amortization of \$5,837,040 to Shared Services Canada. This transfer is included in the disposals, transfers and adjustments column as well as in the amortization column (refer to Note 7 for further details regarding the transfer).

### 4. Net assets

Accumulated net charge against the Fund's authority:

	2012	2011
(in thousands of dollars)		
Accumulated net charge against the Fund's authority .....	(16,533)	(33,594)
Accumulated surplus .....	(34,859)	(19,554)
Contributed capital .....	80,474	80,474
	29,082	27,326

# **Passport Canada Revolving Fund— Continued**

## **NOTES TO THE FINANCIAL STATEMENTS— Continued**

Accumulated net charge against the Fund's authority is the cash position of the Fund, held by the Government on the Fund's behalf.

### Accumulated surplus:

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of \$746,000 upon establishment of the Fund and adjustment to the Fund net financial position of \$419,771 (refer to Note 7 for details).

### Contributed capital:

In the year, there were no additional capital contributions from Treasury Board Secretariat to finance the Fund's capital projects.

## 5. Commitments

The Fund rents office premises and other office equipment under long-term operating leases, which expire through 2020. Because of the nature of its activities, Passport Canada is also engaged in contractual obligations for the purchase of goods and other services. Expected future minimum payments are approximately as follows:

(in thousands of dollars)

2013 .....	83,008
2014 .....	58,625
2015 .....	48,471
2016 .....	45,420
2017 .....	5,843
2018 and thereafter .....	6,119
	<hr/>
	247,486
	<hr/>

## 6. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the consideration agreed to by both parties.

As part of its operations, the Fund, which is an agency of the Department of Foreign Affairs and International Trade (DFAIT), collects Consular fees on behalf of DFAIT Consular Affairs Division. These fees are not recorded as revenues in the Statement of Operations and Change in Net Assets. In 2012, the Fund collected and remitted to DFAIT \$94,552,570 (2011—\$86,042,905) in consular fees.

In December of 2008, Service Canada and the Fund signed a memorandum of understanding governing the cost of processing passport applications. Effective for all applications processed by Service Canada from June 2008 onwards, a fee of \$12.39 per application will be charged to the Fund. These fees are reported in the Professional and Special Services line item in the Statement of Operations and Change in Net Assets. In 2012, Service Canada charged the Fund a total of \$5,999,071 (2011—\$4,884,398) for application processing fees.

## 7. Transfer to other government departments

Effective November 15, 2011, the Fund transferred its information technologies services to Shared Services Canada (SSC) in accordance with Order-in-Council P.C. 2011-1291 to P.C. 2011-1297, including the stewardship responsibility for the assets and liabilities related to the service activities. Accordingly, the Fund transferred the following assets and liabilities related to the information technologies services to SSC on November 15, 2011:

(in thousands of dollars)

<b>Asset</b>	
Capital assets (net book value) (Note 3) .....	719
Total assets transferred .....	<hr/> 719
<b>Liabilities</b>	
Accrued salaries and wages .....	59
Employee future benefits .....	85
Telecommunication services .....	155
Total liabilities transferred .....	<hr/> 299
Adjustment to Passport Canada net financial position .....	420
	<hr/>

During the transition period, the Fund continued to administer the transferred activities on behalf of SAC. The administered expenses amount to \$3,867,149 for the year.

# Passport Canada Revolving Fund— Concluded

## NOTES TO THE FINANCIAL STATEMENTS— Concluded

### 8. Changes in current assets and liabilities

	2012	2011
	(in thousands of dollars)	
Assets		
Accounts receivable — Government of Canada .	3,584	(5,284)
Accounts receivable — Outside parties . . . . .	(113)	38
Prepaid expenses . . . . .	(144)	(117)
Inventories . . . . .	4,827	(967)
Accounts payable and accrued liabilities		
Government of Canada . . . . .	(2,489)	(1,547)
Outside parties — Accounts payable . . . . .	1,371	(664)
Outside parties — Vacation pay . . . . .	87	258
Outside parties — Contractors' holdbacks . . . . .	(136)	214
Deferred revenue . . . . .	(46)	(20)
Employee termination benefits . . . . .	(15,407)	17,843
	(8,466)	9,754



## Real Property Disposition Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by

the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Provided and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Provided and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

ALEX LAKRONI  
Chief Financial Officer,  
Public Works and Government Services Canada

JOHN MCBAIN  
Assistant Deputy Minister,  
Real Property Branch  
Public Works and Government Services Canada

May 28, 2012

### STATEMENT OF AUTHORITY PROVIDED (UNAUDITED) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012		2011	
	Estimates	Actual	Estimates	Actual
Net results .....	4,854	5,990	9,024	5,916
Items not requiring use of funds .....				(3)
Operating source of funds .....	4,854	5,990	9,024	5,913
Items requiring use of funds				
Net other assets and liabilities .....		891		613
Authority provided .....	4,854	6,881	9,024	6,526

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Accumulated net charge against the Fund's authority, before reduction of the accumulated surplus <sup>(1)</sup> .....	8,957	7,774
Reduction of the accumulated surplus (Note 1) .....	(5,990)	(5,916)
Accumulated net charge against the Fund's authority, after reduction of the accumulated surplus <sup>(2)</sup> .....	2,967	1,858
PAYE charges against the appropriation account after March 31 .....	(943)	(716)
Amounts credited to the appropriation account after March 31 .....	321	313
Net authority provided, end of year .....	2,345	1,455
Authority limit (Note 1) .....	5,000	5,000
Unused authority carried forward .....	7,345	6,455

<sup>(1)</sup> Debit balance in the accumulated net charge against the Fund's authority, before reduction of the accumulated surplus.

<sup>(2)</sup> Debit balance in the accumulated net charge against the Fund's authority, after reduction of the accumulated surplus.

# Real Property Disposition Revolving Fund—Continued

## INDEPENDENT AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF  
AUDIT AND EVALUATION, PUBLIC WORKS AND  
GOVERNMENT SERVICES CANADA

We have audited the accompanying financial statements of the Real Property Disposition Revolving Fund, which comprise the statement of financial position as at March 31, 2012, and the statements of operations and net liabilities, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 2012 and the results of its operations and net liabilities and its cash flow for the year then ended in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Real Property Disposition Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Real Property Disposition Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Real Property Disposition Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 29, 2012

# Real Property Disposition Revolving Fund—Continued

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2012	2011		2012	2011
ASSETS			LIABILITIES AND NET ASSETS		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	77		Government of Canada .....	5	2
Outside parties .....	248	316	Deposits on disposals .....	938	714
Work in process (Note 3) .....	2,651	3,542		943	716
			NET ASSETS (Note 4) .....	2,033	3,142
	2,976	3,858		2,976	3,858

The accompanying notes are an integral part of the financial statements.

## Real Property Disposition Revolving Fund—Continued

### STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Revenues .....	9,455	8,525
Operating expenses		
Gross disbursements .....	2,240	1,827
Cost reimbursed on closed projects .....	(234)	(70)
Net disbursements .....	2,006	1,757
Fees .....	1,459	852
	3,465	2,609
Net results .....	5,990	5,916
Net assets, beginning of year .....	3,142	3,552
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority (Note 1) .....	(5,990)	(5,916)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	(1,109)	(410)
Net assets, end of year .....	2,033	3,142

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Operating activities		
Net results .....	5,990	5,916
Changes in working capital (Note 5) .....	1,109	410
Net financial resources provided by operating activities .....	7,099	6,326
Financing activity		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority (Note 1) .....	(5,990)	(5,916)
Net financial resources used by financing activity .....	(5,990)	(5,916)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	1,109	410
Accumulated net charge against the Fund's authority account, beginning of year .....	1,858	1,448
Accumulated net charge against the Fund's authority account, end of year .....	2,967	1,858

The accompanying notes are an integral part of the financial statements.

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Real Property Disposition Revolving Fund ("the Fund") provides funding, on a cost recovery basis to effect the routine disposal of real property assets no longer required in order to generate revenue for the Crown. The Fund was established in 1996 under Section 5.1 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, the total of which is not to exceed \$5,000,000 at any time.

All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. In accordance with the terms and conditions approved by Treasury Board, any year end accumulated surplus in the Fund in excess of \$5,000,000 is credited to the accumulated net charge against the Fund's authority. The amount transferred from the accumulated surplus in fiscal year 2012 was \$5,990,404 (fiscal year 2011: \$5,915,957).

In June 2011, Public Works and Government Services Canada (PWGSC) announced its intention to wind up the Fund, as a result of the Government of Canada's Strategic Review exercise. However, authority to discontinue operations of the Fund must be obtained through an *Appropriation Act* or an amendment to other legislation, progress towards which is currently under way. As per Government policies and guidelines, PWGSC will be the first source of funds for any costs associated with winding up of the revolving fund.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with Treasury Board accounting policies and the reporting requirements of the Receiver General for Canada, which are consistent with Canadian generally accepted accounting principles for the public sector.

The significant accounting policies are as follows:

##### (a) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

##### (b) Revenues

Revenues are recognized at the transfer of title to the purchaser, provided that final collection is reasonably assured. Generally, the transfer of the title and the final collection occur concurrently.



# Real Property Disposition Revolving Fund—Concluded

## NOTES TO THE FINANCIAL STATEMENTS— Concluded

### (c) Cost reimbursement arrangement

The Fund enters into cost reimbursement arrangements with client departments who are using its services for disposition of their properties. In these arrangements, the client department reimburses the Fund for a portion of the disbursements that have been incurred. In accordance with Section 39 of the *Financial Administration Act*, these reimbursements are credited to the Fund's authority against which the related expenditure was charged, provided the amount is received in the same fiscal year as the related expenditure.

### (d) Work in process

Work in process is an asset account that carries the labour and disbursements as direct costs, as well as recovered costs that were incurred for sales or transfers of properties which were not yet finalized at the end of the fiscal year.

### (e) Deposits on disposals

Deposits on disposals represent receipts on future disposals of properties that are not closed at the fiscal year-end.

### 3. Work in process

	2012	2011
	(in thousands of dollars)	
Work in process, beginning of year .....	3,542	4,155
Costs expensed on closed projects .....	(1,638)	(1,249)
Costs incurred on active projects .....	1,254	1,689
Costs reimbursed on active projects .....	(507)	(1,053)
Work in process, end of year .....	<u>2,651</u>	<u>3,542</u>

### 4. Net assets

The accumulated surplus is the accumulation of each fiscal year's surplus since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2012	2011
	(in thousands of dollars)	
Accumulated surplus, beginning of year .....	5,000	5,000
Net results .....	5,990	5,916
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority (Note 1) .....	(5,990)	(5,916)
Accumulated surplus, end of year .....	5,000	5,000
Accumulated net charge against the Fund's authority account, end of year .....	(2,967)	(1,858)
Net assets, end of year .....	<u>2,033</u>	<u>3,142</u>

### 5. Changes in working capital

	2012	2011	Changes
	(in thousands of dollars)		
Current assets .....	2,976	3,858	882
Current liabilities .....	943	716	227
			<u>1,109</u>

### 6. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

## Real Property Services Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial

statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Used and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Used and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

ALEX LAKRONI  
Chief Financial Officer,  
Public Works and Government Services Canada

May 28, 2012

JOHN McBAIN  
Assistant Deputy Minister,  
Real Property Branch  
Public Works and Government Services Canada

May 25, 2012

### STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012		2011	
	Estimates	Actual	Estimates	Actual
Net results .....		(1,189)	(10,000)	7,517
Items not requiring use of funds .....		(4,078)		243
Operating source (use) of funds .....		(5,267)	(10,000)	7,760
Items requiring use of funds				
Net other assets and liabilities .....	(25,175)	(825)		(1,066)
Authority provided (used) ....	25,175	(6,092)	(10,000)	6,694

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Accumulated net charge against the Fund's authority <sup>(1)</sup> .....	177,659	174,303
PAYE charges against the appropriation account after March 31 .....	(327,036)	(368,009)
Amounts credited to the appropriation account after March 31 .....	171,741	222,163
Allocation from the Treasury Board for paid employee termination benefits (Note 1) .....	11,577	
Net authority provided, end of year .....	33,941	28,457
Authority limit (Note 1) .....	150,000	300,000
Unused authority carried forward .....	183,941	328,457

<sup>(1)</sup> Debit balance in the accumulated net charge against the Fund's authority.

## Real Property Services Revolving Fund— *Continued*

### INDEPENDENT AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF  
AUDIT AND EVALUATION PUBLIC WORKS AND  
GOVERNMENT SERVICES CANADA

We have audited the accompanying financial statements of the Real Property Services Revolving Fund which comprise the statement of financial position as at March 31, 2012, and the statements of operations and net liabilities, and cash flow for the year then ended and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 2012 and the results of its operations and net liabilities and its cash flow for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Real Property Services Revolving Fund to comply with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our auditor's report is intended solely for the information and use of the Real Property Services Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Real Property Services Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 29, 2012

# Real Property Services Revolving Fund— Continued

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2012	2011		2012	2011
<b>ASSETS</b>			<b>LIABILITIES AND NET LIABILITIES</b>		
Current			Current		
Cash in transit .....	4	210	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada .....	4,619	10,147
Government of Canada .....	171,741	222,163	Outside parties .....	305,720	345,060
Outside parties .....	8,148	17,103	Vacation pay and compensatory leave .....	9,516	11,186
Other assets (Note 3) .....	16,012	19,385	Allowance for contingent liabilities (Note 7) .....	413	
			Other liabilities (Note 4) .....	1,922	1,720
				322,190	368,113
			Long term		
			Allowance for employee termination benefits .....	32,256	44,744
				354,446	412,857
			NET LIABILITIES (Note 5) .....	(158,541)	(153,996)
	195,905	258,861		195,905	258,861

Contractual obligations (Note 6).

The accompanying notes are an integral part of the financial statements.



# Real Property Services Revolving Fund— Continued

## STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Gross revenues		
Recoverable disbursements	1,163,895	1,365,731
Labour	91,498	97,976
Project Fees	71,005	74,368
Payroll recoveries	229,129	219,433
Other revenues	913	478
	1,556,440	1,757,986
Cost of sales	1,169,441	1,364,512
Net revenues	386,999	393,474
Operating expenses		
Salaries and employee benefits	228,185	230,973
Employee termination benefits	5,748	5,388
Real Property indirect activities	85,135	82,418
Corporate and administrative services	51,137	49,701
Occupancy costs	15,495	15,289
Other expenses	2,384	2,093
Professional and special services	104	95
	388,188	385,957
Net results	(1,189)	7,517
Net liabilities, beginning of year	(153,996)	(130,776)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(3,356)	(30,737)
Net liabilities, end of year	(158,541)	(153,996)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Operating activities		
Net results	(1,189)	7,517
Item not affecting use of cash		
Provision for employee termination benefits	5,748	5,388
	4,559	12,905
Changes in working capital (Note 8)	17,033	22,286
Payments on provision for employee termination benefits	(18,236)	(4,454)
Net financial resources provided by operating activities and change in accumulated net charge against the Fund's authority account, during the year	3,356	30,737
Accumulated net charge against the Fund's authority account, beginning of year	174,303	143,566
Accumulated net charge against the Fund's authority account, end of year	177,659	174,303

The accompanying notes are an integral part of the financial statements.

## Real Property Services Revolving Fund— *Continued*

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Real Property Services Revolving Fund (“the Fund”) provides, on a fee-for-service basis, optional real property services to other Government of Canada custodian departments and to other departments and agencies requesting services over and above those provided under the Federal Accommodation and Holdings Service Line program. More specifically, the Fund looks after architectural and engineering activities, property management, holdings and divestitures, and support services. The Fund was first established in 1980 as the Public Works Revolving Fund. Since that time its name has changed several times, to the Architectural, Engineering and Realty Services Revolving Fund in 1985, and to its current name in April 1996. The legislative authority for the Fund is Section 5 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$150,000,000 at any time. From April 1, 2009 up to March 31, 2011, the amount of continuing non-lapsing authority was increased to \$300,000,000 to accommodate for increased payments as a result of the Minister of Finance’s 2009 Budget announcement of the Investments in Federal Infrastructure Projects initiative.

For fiscal year 2012, the Fund received authorization from the Treasury Board to access its unused authority for a total amount of up to \$13,598,098, requested as follows:

- \$10,000,000 to temporarily fund transitory cash elements at year-end;
- \$3,598,098 to cover payments following the elimination of the accumulation of employee termination benefits for certain employee groups.

The Treasury Board also agreed, as per existing policies and regulations, to cover a portion of employee termination benefits paid by the Fund in fiscal year 2012. The Fund received a non-reimbursable amount of \$11,577,378 which increased its net authority for the year.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with Treasury Board accounting policies and the reporting requirements of the Receiver General for Canada, which are consistent with Canadian generally accepted principles for the public sector. The basis of

accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employee termination benefits liability is based on management’s estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The most significant item where estimates are used is the liability for employee termination benefits. Actual results could significantly differ from these estimates. Management’s estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

##### (b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

##### (c) Revenues

Revenues earned on professional and technical services performed and revenues to recover disbursements made on behalf of government departments, and agencies and outside parties are recognized as costs are incurred by the Fund.

##### (d) Expenses

Expenses for Real Property indirect activities, Corporate and administrative services, and Occupancy costs are based on the budgeted direct service delivery personnel costs as determined in the budget exercise for the Professional and Technical Services program as well as for the Federal Accommodation (FA) and Federal Holdings (FH) programs of Public Works and Government Services Canada. In the case of service delivery to the FA & FH programs, charges are adjusted to reflect the actual volume of service delivery achieved at year end.

##### (e) Pension plan

Employees of the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada’s

# Real Property Services Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

portion of the pension cost is included in the employee benefits charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

- (f) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees. Ratified changes to employee termination benefits have resulted in the elimination of the accumulation of employee termination benefits for certain employee groups. Eligible employees may now opt for immediate payout of their accumulated severance pay, thereby decreasing the allowance for employee termination benefits.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

Employees are permitted to accumulate unused sick leave which they can only use in the event of an illness. Accumulated unused sick leave upon employee termination is not payable to the employee.

### 3. Other assets

	2012	2011
(in thousands of dollars)		
Goods and Services Tax refundable advances ...	16,003	19,348
Employee advances .....	7	7
Prepaid expenses .....	2	30
	<u>16,012</u>	<u>19,385</u>

### 4. Other liabilities

	2012	2011
(in thousands of dollars)		
Contractor's security deposits .....	1,498	1,712
Provision for unsigned collective agreements ...	424	
Garnished salaries .....		8
	<u>1,922</u>	<u>1,720</u>

### 5. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2012	2011
(in thousands of dollars)		
Accumulated surplus, beginning of year .....	20,307	12,790
Net results .....	<u>(1,189)</u>	<u>7,517</u>
Accumulated surplus, end of year .....	19,118	20,307
Accumulated net charge against the Fund's authority account, end of year .....	<u>(177,659)</u>	<u>(174,303)</u>
Net liabilities, end of year .....	<u>(158,541)</u>	<u>(153,996)</u>

### 6. Contractual obligations

The Fund is engaged in contractual obligations for real property services. Estimated future payments are as follows:

	(in thousands of dollars)
Year ending March 31,	
2013 .....	508,913
2014 .....	64,565
2015 .....	13,535
2016 .....	9,410
2017 and thereafter .....	<u>23,502</u>
	<u>619,925</u>

### 7. Contingent liabilities

Multiple claims have been made against the Fund in the normal course of operations. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the Fund's financial statements. The total amount recorded for fiscal year 2012 was \$413,210 (fiscal year 2011: nil).

### 8. Changes in working capital

	2012	2011	Changes
(in thousands of dollars)			
Current assets .....	195,905	258,861	62,956
Current liabilities .....	<u>322,190</u>	<u>368,113</u>	<u>(45,923)</u>
			<u>17,033</u>

**Real Property Services Revolving Fund—  
Concluded**

**NOTES TO THE FINANCIAL STATEMENTS—  
Concluded**

9. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

10. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

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## Telecommunications and Informatics Common Services Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Telecommunications and Informatics Common Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to

assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Used and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Used and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

The Telecommunications and Informatics Common Services Revolving Fund was transferred to Shared Services Canada (SSC) effective August 4, 2011.

As at March 31, 2012, SSC transferred the activities of the Fund to its appropriation. The 2011-2012 Supplementary Estimates (C), Vote 21c provides the authority to repeal the legal basis for the existence of the Fund.

Approved by:

GINA RALLIS  
*Senior Assistant Deputy Minister and,  
Chief Financial Officer  
Shared Services Canada*

MAURICE CHÉNIER  
*Senior Assistant Deputy Minister,  
Projects and Client Relationships  
Shared Services Canada*

June 11, 2012

### STATEMENT OF AUTHORITY USED (UNAUDITED) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012		2011	
	Estimates	Actual	Estimates	Actual
Net results .....	(15,519)	(11,414)	(8,683)	930
Items not requiring use of funds .....	5,222	6,304	6,117	3,728
Operating source (use) of funds .....	(10,297)	(5,110)	(2,566)	4,658
Items requiring use of funds				
Net capital acquisitions ....	(2,340)	(3,169)	(1,334)	(5,228)
Net other assets and liabilities .....	(1,600)	(129)	(1,800)	(520)
Authority used .....	(14,237)	(8,408)	(5,700)	(1,090)

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Accumulated net charge against the Fund's authority <sup>(1)</sup> .....	12,993	19,813
PAYE charges against the appropriation account after March 31 .....	(31,335)	(21,602)
Amounts credited to the appropriation account after March 31 .....	31,951	23,806
Net authority provided, end of year .....	13,609	22,017
Unused authority repealed (Note 1) .....	(13,609)	
Authority limit (Note 1) .....		40,000
Unused authority carried forward .....		62,017

<sup>(1)</sup> Debit balance in the accumulated net charge against the Fund's authority.

# Telecommunications and Informatics Common Services Revolving Fund— *Continued*

## INDEPENDENT AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER,  
OFFICE OF AUDIT AND EVALUATION  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the accompanying financial statements of the Telecommunications and Informatics Common Services Revolving Fund, which comprise the statement of financial position as at March 31, 2012, and the statements of operations and net liabilities, and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2012 and the results of its operations and net liabilities and its cash flow for the year then ended in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Telecommunications and Informatics Common Services Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Telecommunications and Informatics Common Services Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Telecommunications and Informatics Common Services Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
June 11, 2012

**Telecommunications and Informatics  
Common Services Revolving Fund—  
Continued**

**STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31  
(in thousands of dollars)**

	2012	2011		2012	2011
<b>ASSETS</b>			<b>LIABILITIES AND NET LIABILITIES</b>		
Current			Current		
Cash in transit .....		5	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada .....	1,729	1,967
Government of Canada .....	31,951	23,806	Outside parties .....	42,545	31,484
Outside parties .....	673	2,739	Vacation pay and compensatory leave .....	2,018	1,903
Other assets (Note 3) .....	3,492	2,817	Other liabilities (Note 5) .....		2
	36,116	29,367		46,292	35,356
Long-term			Long-term		
Capital assets (Note 4) .....	9,056	10,306	Allowance for employee termination benefits .....	7,519	8,362
				53,811	43,718
			NET LIABILITIES (Note 6) .....	(8,639)	(4,045)
	45,172	39,673		45,172	39,673

The accompanying notes are an integral part of the financial statements.

# Telecommunications and Informatics Common Services Revolving Fund— Continued

## STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
<b>Revenues</b>		
Data network infrastructure services .....	131,766	123,820
Voice network services .....	55,920	60,263
Identification, authentication and authorization services .....	40,380	58,853
Other revenues .....	12,403	7,299
Government enterprise network management services .....	8,279	8,370
Perimeter defence services .....	7,211	7,145
Secure communication services .....	2,936	3,352
	258,895	269,102
<b>Cost of sales</b> .....	170,518	180,010
<b>Gross margin</b> .....	88,377	89,092
<b>Operating expenses</b>		
Salaries and employee benefits .....	42,230	39,027
Employee termination benefits .....	802	806
Professional and special services .....	38,755	32,292
Amortization .....	4,419	5,077
Purchased repairs and maintenance .....	4,053	2,259
Corporate and administrative services .....	3,350	2,185
Utilities, materials and supplies .....	2,757	4,544
Transportation and telecommunications .....	1,687	1,020
Occupancy costs .....	1,604	836
Rentals .....	117	66
Other expenses .....	11	48
Interest on drawdown .....	6	2
	99,791	88,162
<b>Net results</b> .....	(11,414)	930
<b>Net assets (liabilities), beginning of year</b> .....	(4,045)	10,117
<b>Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority account, during the year</b> .....	6,820	(15,092)
<b>Net liabilities, end of year</b> .....	(8,639)	(4,045)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
<b>Operating activities</b>		
Net results .....	(11,414)	930
Items not affecting use of cash		
Amortization .....	4,419	5,077
Provision for employee termination benefits ....	802	806
	(6,193)	6,813
Changes in working capital (Note 7) .....	4,187	13,980
Payments on provision for employee termination benefits .....	(1,645)	(473)
<b>Net financial resources provided (used) by operating activities</b> .....	(3,651)	20,320
<b>Investing activities</b>		
Capital assets—acquisitions .....	(3,169)	(5,228)
<b>Net financial resources used by investing activities</b> ..	(3,169)	(5,228)
<b>Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year</b> .....	(6,820)	15,092
<b>Accumulated net charge against the Fund's authority account, beginning of year</b> .....	19,813	4,721
<b>Accumulated net charge against the Fund's authority account, end of year</b> .....	12,993	19,813

The accompanying notes are an integral part of the financial statements.



## Telecommunications and Informatics Common Services Revolving Fund— *Continued*

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Telecommunications and Informatics Common Services Revolving Fund ("the Fund") provides network and infrastructure services, voice telecommunication services, satellite services, information technology security services and managed services. The Fund was established in 1963 as the Government Telecommunications Agency Revolving Fund. Since that time it has changed names several times, to Government Telecommunications and Informatics Services Revolving Fund in 1994 and to its current name in 2002-2003. The legislative authority for the Fund is section 5.2 of the *Revolving Funds Act*.

Up to March 31, 2012, the Fund had a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which was not to exceed \$40,000,000 at any time.

For fiscal year 2012, the Fund received authorization from the Treasury Board to access its unused authority for a total amount of up to \$14,237,000 to allow sustained funding of its investment program (fiscal year 2011: \$5,700,000).

The following events occurred during fiscal year 2012:

Transfer to a new Department (PWGSC to SSC)

Effective August 4, 2011, an Order in Council designated Shared Services Canada (SSC) as a department. An additional Order in Council established the transfer to SSC of the control and supervision of certain sections of the Information Technology Services Branch of Public Works and Government Services Canada (PWGSC). Accordingly, the Fund was also transferred to SSC.

Termination of the Fund

With the establishment of SSC, the funding that was previously cost-recovered through the Fund was modified. As such, SSC no longer needs to have a revolving fund to support its telecommunications and informatics services. The 2011-2012 Supplementary Estimates (C), Vote 21c provided the authority to repeal section 5.2 of the *Revolving Funds Act* as at March 31, 2012 in accordance with section 12 of that Act, thereby eliminating the legal basis for the existence of the Fund.

Assets, liabilities, contractual obligations, as well as contingent liabilities were transferred to the appropriation of SSC.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with Treasury Board accounting policies and the reporting requirements of the Receiver General for Canada, which are consistent with Canadian generally accepted accounting principles for the public sector. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employee termination benefits liability is based on management's estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. The most significant items where estimates are used are the liability for employee termination benefits and the useful life of capital assets. Actual results could significantly differ from these estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

##### (b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

##### (c) Revenue

Revenues earned on telecommunications and informatics services are recognized as costs are incurred by the Fund. Revenues earned on goods purchased from telecom suppliers on behalf of customers are recognized when the goods are delivered to other government departments or outside parties. Identification, authentication and authorization service revenues earned for Internal Credential Management (ICM) are recognized based on the services provided in the year.

# Telecommunications and Informatics Common Services Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

### (d) Capital assets

All capital assets having an initial cost of \$10,000 or more are recorded at their acquisition cost. Amortization of capital assets is done on a straight-line basis over the estimated useful life of each asset as follows:

Category	Estimated useful life
Machinery and equipment	3 to 15 years
Informatics hardware	3 to 10 years
Informatics software	3 to 5 years

### (e) Pension plan

Employees of the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

### (f) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees. Ratified changes to employee termination benefits have resulted in the elimination of the accumulation of employee termination benefits for certain employee groups. Eligible employees may now opt for immediate payout of their accumulated severance pay, thereby decreasing the allowance for employee termination benefits.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

Employees are permitted to accumulate unused sick leave which they can only use in the event of an illness. Accumulated unused sick leave upon employee termination is not payable to the employee.

### (g) Interest on drawdown

Interest is charged to the Fund at a rate set by the Department of Finance and is calculated monthly on the credit balance of the accumulated net charge against the Fund's authority account.

### 3. Other assets

	2012	2011
	(in thousands of dollars)	
Goods and Services Tax refundable advances . . .	3,445	2,386
Employee advances . . . . .	1	
Prepaid expenses . . . . .	46	431
	<u>3,492</u>	<u>2,817</u>

### 4. Capital assets

Capital assets	Balance beginning of year	Transfers from the Appropriation	Acquisitions	Write-offs	Balance end of year
	(in thousands of dollars)				
Machinery and equipment . . .	159				159
Informatics hardware . . . .	46,022	11	3,063	(350)	48,746
Informatics software . . . . .	2,245		106		2,351
	<u>48,426</u>	<u>11</u>	<u>3,169</u>	<u>(350)</u>	<u>51,256</u>
Accumulated amortization	Balance beginning of year	Transfers from the Appropriation	Current year amortization	Write-offs	Balance end of year
	(in thousands of dollars)				
Machinery and equipment . . .	7		16		23
Informatics hardware . . . . .	36,270	11	4,268	(350)	40,199
Informatics software . . . . .	1,843		135		1,978
	<u>38,120</u>	<u>11</u>	<u>4,419</u>	<u>(350)</u>	<u>42,200</u>
Net . . . . .	<u>10,306</u>				<u>9,056</u>

### 5. Other liabilities

	2012	2011
	(in thousands of dollars)	
Garnished salaries . . . . .		2
		<u>2</u>

# Telecommunications and Informatics Common Services Revolving Fund— Concluded

## NOTES TO THE FINANCIAL STATEMENTS— Concluded

### 6. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2012	2011
	(in thousands of dollars)	
Accumulated surplus, beginning of year . . . . .	15,768	14,838
Net results . . . . .	(11,414)	930
Accumulated surplus, end of year . . . . .	4,354	15,768
Accumulated net charge against the Fund's authority account, end of year . . . . .	(12,993)	(19,813)
Net liabilities, end of year . . . . .	(8,639)	(4,045)

### 7. Changes in working capital

	2012	2011	Changes
	(in thousands of dollars)		
Current assets. . . . .	36,116	29,367	(6,749)
Current liabilities. . . . .	46,292	35,356	10,936
			4,187

### 8. Transfer to a new department

The Fund's Statement of Financial Position at the time of its transfer from PWGSC to SSC, on August 4, 2011, was as follows:

(in thousands of dollars)

<b>ASSETS</b>	
Current	
Cash in transit. . . . .	(1)
Accounts receivable	
Government of Canada . . . . .	729
Outside parties . . . . .	586
Other assets . . . . .	3,471
Long-term	
Capital assets . . . . .	8,764
	13,549
<b>LIABILITIES</b>	
Current	
Accounts payable and accrued liabilities	
Outside parties . . . . .	4,587
Vacation pay and compensatory leave . . . . .	1,903
Other liabilities . . . . .	(19)
Long-term	
Allowance for employee termination benefits . . . . .	8,362
	14,833
NET LIABILITIES as at August 4, 2011. . . . .	(1,284)

### 9. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

### 10. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.



## Translation Bureau Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial

statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Used and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Used and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

ALEX LAKRONI  
Chief Financial Officer,  
Public Works and Government Services Canada

May 28, 2012

DONNA ACHIMOV  
Chief Executive Officer,  
Translation Bureau  
Public Works and Government Services Canada

May 25, 2012

### STATEMENT OF AUTHORITY USED (UNAUDITED) FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012		2011	
	Estimates	Actual	Estimates	Actual
Net results .....	(3,382)	2,744	(4,276)	(512)
Items not requiring use of funds .....	2,209	(1,864)	1,506	1,998
Operating source (use) of funds .....	(1,173)	880	(2,770)	1,486
Items requiring use of funds				
Net capital acquisitions .....	(1,909)	(3,855)	(1,100)	(1,537)
Net other assets and liabilities .....	(555)	(240)		(306)
Authority used .....	(3,637)	(3,215)	(3,870)	(357)

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Accumulated net charge against the Fund's authority <sup>(1)</sup> .....	10,036	15,338
PAYE charges against the appropriation account after March 31 .....	(6,916)	(10,580)
Amounts credited to the appropriation account after March 31 .....	10,910	12,231
Allocation from the Treasury Board for paid Employee Termination Benefits (Note 1) .....	555	256
Net authority provided, end of year .....	14,585	17,245
Authority limit (Note 1) .....	20,000	10,000
Unused authority carried forward .....	34,585	27,245

<sup>(1)</sup> Debit balance in the accumulated net charge against the Fund's authority.



## Translation Bureau Revolving Fund— *Continued*

### INDEPENDENT AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF  
AUDIT AND EVALUATION  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the accompanying financial statements of the Translation Bureau Revolving Fund, which comprise the statement of financial position as at March 31, 2012, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Translation Bureau Revolving Fund as at March 31, 2012 and the results of its operations and net liabilities and its cash flows for the year then ended in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Translation Bureau Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our auditor's report is intended solely for the information and use of the Translation Bureau Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Translation Bureau Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 29, 2012

# Translation Bureau Revolving Fund— Continued

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2012	2011		2012	2011
<b>ASSETS</b>			<b>LIABILITIES AND NET LIABILITIES</b>		
Current			Current		
Cash in transit . . . . .	9	26	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada . . . . .	1,481	3,056
Government of Canada . . . . .	10,910	12,231	Outside parties . . . . .	8,546	10,781
Outside parties . . . . .	461	866	Vacation pay and compensatory leave . . . . .	4,257	4,644
Other assets (Note 3) . . . . .	267	575	Other liabilities (Note 5) . . . . .	1,345	27
Deferred employee termination benefits—current portion . . . . .		256		15,629	18,508
	11,647	13,954	Long-term		
Long-term			Allowance for employee termination benefits . . . . .	19,030	24,606
Capital assets (Note 4) . . . . .	10,319	8,421		34,659	43,114
			<b>NET LIABILITIES (Note 6) . . . . .</b>	<b>(12,693)</b>	<b>(20,739)</b>
	21,966	22,375		21,966	22,375

Contractual obligations (Note 7).

The accompanying notes are an integral part of the financial statements.

# Translation Bureau Revolving Fund— Continued

## STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Revenues		
Translation services .....	152,833	170,917
Interpretation services .....	19,471	19,040
Terminology services .....	14,425	16,175
Other services and recoveries .....	8,944	8,818
	195,673	214,950
Operating expenses		
Salaries and employee benefits .....	126,185	133,524
Employee termination benefits .....	1,742	2,917
Professional and special services .....	35,778	48,737
Corporate and administrative services .....	12,481	11,391
Occupancy costs .....	10,131	10,148
Transportation and telecommunications .....	2,214	2,475
Amortization .....	1,957	2,197
Utilities, materials and supplies .....	1,150	2,498
Purchased repairs and maintenance .....	1,049	1,013
Rentals .....	132	123
Information .....	106	206
Other expenses .....	4	233
	192,929	215,462
Net results .....	2,744	(512)
Net liabilities, beginning of year .....	(20,739)	(22,141)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....	5,302	1,914
Net liabilities, end of year .....	(12,693)	(20,739)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED AS AT MARCH 31 (in thousands of dollars)

	2012	2011
Operating activities		
Net results .....	2,744	(512)
Items not affecting use of cash		
Amortization .....	1,957	2,197
Provision for employee termination benefits .....	1,742	2,917
	6,443	4,602
Changes in working capital (Note 8) .....	(828)	(2,906)
Receipts on deferred employee termination benefits	256	1,005
Payments on provision for employee termination benefits .....	(7,318)	(3,078)
Net financial resources used by operating activities ..	(1,447)	(377)
Investing activity		
Capital assets—acquisitions .....	(3,855)	(1,537)
Net financial resources used by investing activity ...	(3,855)	(1,537)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....	(5,302)	(1,914)
Accumulated net charge against the Fund's authority account, beginning of year .....	15,338	17,252
Accumulated net charge against the Fund's authority account, end of year .....	10,036	15,338

The accompanying notes are an integral part of the financial statements.

# Translation Bureau Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Authority and purpose

The Translation Bureau Revolving Fund (“the Fund”) is a Special Operating Agency that provides, on a cost recovery basis, translation, technolinguistic and other linguistic services to the judiciary and federal departments and agencies and, upon request, to other governments in Canada and international organizations. Although the Translation Bureau has existed since 1934 when the *Translation Bureau Act* came into effect, it was not until April 1993 that Treasury Board approved the establishment of the Bureau as a Special Operating Agency, effective April 1, 1995. The Translation Bureau also became a Revolving Fund on April 1, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$20,000,000 at any time. Effective April 1, 2011, the Treasury Board approved an increase of \$10,000,000 for this continuing non-lapsing authority from \$10,000,000 to \$20,000,000.

For fiscal year 2012, the Fund received authorization from the Treasury Board to access its net authority provided for a total amount of up to \$3,082,000 to allow sustained funding of its investment program (fiscal year 2011: \$3,870,000).

The Treasury Board agreed, as per existing policies and regulations, to cover a portion of employee termination benefits paid by the Fund in fiscal year 2012. The Fund received a non-reimbursable amount of \$555,380.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with Treasury Board accounting policies and the reporting requirements of the Receiver General for Canada, which are consistent with Canadian generally accepted accounting principles for the public sector. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employee termination benefits liability is based on management’s estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

#### (a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at

the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The most significant items where estimates are used are the liability for employee termination benefits and the useful life of capital assets. Actual results could significantly differ from these estimates. Management’s estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

#### (b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

#### (c) Revenues

Revenues from translation services performed by the Fund for other government departments and agencies and external clients are recognized using the percentage of completion method based on the proportion of services provided at year end.

Revenues from the Parliamentary vote for management of the translation function services, terminology standardization program and revenues for interpretation services are recognized as costs are incurred by the Fund.

#### (d) Capital assets

All capital assets having an initial cost of \$10,000 or more are recorded at their acquisition cost, except leasehold improvements which are recorded at an initial cost of \$25,000 or more. Amortization of capital assets is done on a straight-line basis over the estimated useful life of each asset as follows:

<u>Category</u>	<u>Estimated useful life</u>
Machinery and equipment	3 to 15 years
Informatics hardware	3 to 10 years
Informatics software	3 to 5 years
Leasehold improvements	Lesser of the remaining term of the occupancy instrument or useful life of the improvement
Assets under construction	Once in service, in accordance with asset class

#### (e) Pension plan

Employees of the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada’s portion of the pension cost is included in the employee benefits charge assessed against the Fund. The actual



# Translation Bureau Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

- (f) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees. Ratified changes to employee termination benefits have resulted in the elimination of the accumulation of employee termination benefits for certain employee groups. Eligible employees may now opt for immediate payout of their accumulated severance pay, thereby decreasing the allowance for employee termination benefits.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

Employees are permitted to accumulate unused sick leave which they can only use in the event of an illness. Accumulated unused sick leave upon employee termination is not payable to the employee.

### 3. Other assets

	2012	2011
	(in thousands of dollars)	
Goods and Services Tax refundable advances . . .	248	321
Other advances . . . . .	11	11
Prepaid expenses . . . . .	8	243
	<u>267</u>	<u>575</u>

### 4. Capital assets

Capital assets	Balance beginning of year	Transfers	Acquisitions	Balance end of year
(in thousands of dollars)				
Machinery and equipment . . . . .	114			114
Informatics hardware . . . . .	2,192			2,192
Informatics software . . . . .	18,425			18,425
Leasehold improvements . . . . .	7,039	295	1,603	8,937
Assets under construction . . . . .	1,091	(295)	2,252	3,048
	<u>28,861</u>		<u>3,855</u>	<u>32,716</u>
Accumulated amortization	Balance beginning of year	Transfers	Current year amortization	Balance end of year
(in thousands of dollars)				
Machinery and equipment . . . . .	99		7	106
Informatics hardware . . . . .	1,910		112	2,022
Informatics software . . . . .	13,964		1,312	15,276
Leasehold improvements . . . . .	4,467		526	4,993
	<u>20,440</u>		<u>1,957</u>	<u>22,397</u>
Net . . . . .	<u>8,421</u>			<u>10,319</u>

### 5. Other liabilities

	2012	2011
	(in thousands of dollars)	
Provision for unsigned collective agreements . . .	1,325	14
Francophone Summit . . . . .	20	12
Garnished salaries . . . . .		1
	<u>1,345</u>	<u>27</u>

### 6. Net liabilities

The accumulated deficit is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2012	2011
	(in thousands of dollars)	
Accumulated deficit, beginning of year . . . . .	(5,401)	(4,889)
Net results . . . . .	<u>2,744</u>	<u>(512)</u>
Accumulated deficit, end of year . . . . .	(2,657)	(5,401)
Accumulated net charge against the Fund's authority account, end of year . . . . .	<u>(10,036)</u>	<u>(15,338)</u>
Net liabilities, end of year . . . . .	<u>(12,693)</u>	<u>(20,739)</u>

## Translation Bureau Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### 7. Contractual obligations

The Fund leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the Fund and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. The Fund is also engaged in contractual obligations for translation, interpretation, informatics and other services. Estimated future payments are as follows:

(in thousands of dollars)

Year ending March 31,	
2013 .....	13,198
2014 .....	8,987
2015 .....	5,654
2016 .....	4,257
2017 and thereafter .....	9,106
	<u>41,202</u>

#### 8. Changes in working capital

	2012	2011	Changes
	(in thousands of dollars)		
Current assets .....	11,647	13,954	2,307
Less: Deferred employee termination benefits— current portion .....		(256)	(256)
	11,647	13,698	2,051
Current liabilities .....	15,629	18,508	(2,879)
			<u>(828)</u>

#### 9. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

#### 10. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.



# SECTION 2

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## **Supplementary Information Required by the *Financial Administration Act***

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## Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA).

### SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	\$
<b>FINANCIAL ADMINISTRATION ACT (SECTION 23)—</b>	
Canada Revenue Agency.....	1,867,377,337
Citizenship and Immigration—	
Department .....	142,084
Fisheries and Oceans—	
Department .....	143,400
Justice—	
Department .....	4,325,854
Public Safety and Emergency Preparedness—	
Canada Border Services Agency .....	393,585,625
<b>CUSTOMS TARIFF (SECTION 115)—</b>	
Public Safety and Emergency Preparedness—	
Canada Border Services Agency .....	90,709,419
<b>Total .....</b>	<b>2,356,283,719</b>

\* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
<b>PURSUANT TO SECTION 23 OF THE FAA</b>			
<b>CANADA REVENUE AGENCY</b>			
PC 1976-1026, May 6, 1976, grants a remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , with respect to certain royalty provisions for the Syncrude Project. ....	(6,574)	PC 1994-0585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band. ....	174,600
PC 1990-2850, December 21, 1990, American Bases in Newfoundland Remission Order, 1990, grants a remission of excise taxes, excise duties and the GST/HST on goods imported into Canada, goods or services purchased in Canada, and supplies of goods, real property or services for use at or by personnel assigned to American bases in Newfoundland. ....	24,055	PC 1997-1529, October 23, 1997, Indians and Bands on certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba). ....	1,351,231
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government. ....	1,856,959,382	PC 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band. ....	201,350
PC 1992-1052, May 14, 1992, Indians and Bands on certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands or certain designated Indian settlements that are not yet designated as reserves. ....	3,313,742	PC 2003-0910, June 12, 2003, grants a remission of federal income tax and the GST to Indians and Indian bands on the campus of the Saskatchewan Indian Federated College. ....	265,042
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the <i>Excise Tax Act</i> ) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces. ....	4,239,999	PC 2003-0989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order (2003), grants a remission of federal income tax and GST paid or payable by Indians or Indian bands at Camp Ipperwash. ....	190,068
PC 1994-0568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, grants a remission of customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada. ....	120,773	PC 2003-0990, June 18, 2003, Labrador Innu Settlements Remission Order, (2003), that provided for the relief to the Sheshatshiu and Mushuau Innu First Nations, their members and others, living in two Innu Settlements in Labrador, from federal income tax and the federal portion of the HST. ....	13,596
		PC 2005-2230, November 28, 2005, McIntyre Lands Income Tax remission order (2005), which provides for the remission of some of the federal income tax paid or payable by eligible residents in the Mount McIntyre area of the City of Whitehorse, Yukon, for the years 1999 to 2005. ....	19,800

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 2009-1541, September 9, 2009, Order amending the Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, grants a remission of customs duties, excise duties, the GST/HST, and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel. ....	25,612	PC 2011-0845, July 29, 2011, grants a remission of all interest—calculated as of December 20, 2010 to be in the amount of \$4,657.34 — and a penalty in the amount of \$106.98, paid or payable under Part I of the <i>Income Tax Act</i> by Micheline Poulin for the 1987 taxation year, and all relevant interest on that interest and penalty. ....	4,823
PC 2011-0279, March 3, 2011, grants a remission of interest in the amount of \$12,592.51, paid or payable under Part I of the <i>Income Tax Act</i> by Susan Gill for the 1982, 1983 and 1984 taxation years, having accrued during the period beginning on January 1, 1987 and ending on December 31, 2000, and all relevant interest on it. ....	26,253	PC 2011-0846, July 29, 2011, grants a remission of income tax in the amount of \$8,387, paid or payable under Part I of the <i>Income Tax Act</i> by Tobie Pelletier for the 2008 taxation year, and all relevant interest on it. ....	8,484
PC 2011-0482, March 25, 2011, grants a remission of a penalty of \$16,786.79 and arrears interest of \$131,703 as of December 11, 2007, and all interest on that penalty and interest, paid or payable under Part I of the <i>Income Tax Act</i> by Mildred Jacobs or her estate for the 1994 taxation year. ....	148,490	PC 2011-1140, September 29, 2011, grants a remission of tax in the amount of \$2,450.85 and all relevant interest on it paid or payable under Part I.2 of the <i>Income Tax Act</i> by Bela Revi in respect of the 2008 taxation year. ....	2,474
PC 2011-0488, March 25, 2011, grants a remission of a portion of the tax paid or payable by Kathryn Strigner under Part I of the <i>Income Tax Act</i> penalties in the amounts of \$5,096.49, \$4,865.50, \$3,271.33, \$1,387.27, \$3,200.41, \$2,922.58, \$2,893.81, \$2,674.53, \$2,699.28, \$2,865.26, and \$1,414.37 for the 1993 to 2003 taxation years, respectively, and all relevant interest on those amounts. ....	33,365	PC 2011-1141, September 29, 2011, grants a remission of interest in the amount of \$752, paid or payable under Part I of the <i>Income Tax Act</i> by Michele McGhie for the 1993 taxation year, having accrued during the period beginning on January 30, 2006 and ending on October 31, 2007, and all relevant interest on that interest. ....	967
PC 2011-0489, March 25, 2011, grants a remission of the tax paid or payable by Pierre Dupuis under Part I of the <i>Income Tax Act</i> in the amounts of \$324.10, \$298.72, \$1,244.29, and \$201.29, for the 1995, 1996, 1997 and 1999 taxation years, respectively, and a penalty of \$16.76 paid or payable for the 1997 taxation year and all relevant interest on that tax and penalty. ....	2,725	PC 2011-1324, November 17, 2011, grants a remission of interest in the amount of \$21,171.16, paid or payable under Part I of the <i>Income Tax Act</i> by Arthur Bernard for the 1979, 1980, 1981, 1982, 1983, 1984 and 1985 taxation years, having accrued during the period beginning on January 1, 1987 and ending on August 26, 1993, and all relevant interest on it. ....	87,529
PC 2011-0836, July 29, 2011, grants a remission of income tax in the amounts of \$10,871.03, \$7,286.43, \$14,721.30, \$8,006.70, \$9,092.10, \$3,044.24, \$4,219.01, \$3,602.73, \$3,493.22, \$2,988.31, and \$1,744.72, paid or payable under Part I of the <i>Income Tax Act</i> by Lorna Shoyama for the 1980 to 1984 and 1986 to 1991 taxation years, respectively, and all relevant interest on that tax. ....	69,994	PC 2011-1325, November 17, 2011, grants a remission of income tax in the amount of \$43,382.33 and a penalty of \$12,269.16, paid or payable under Part I of the <i>Income Tax Act</i> by Carol James for the 1996 taxation year, and all relevant interest on that tax and penalty. ....	55,651
		PC 2011-1339, November 17, 2011, grants a remission of income tax in the amount of \$628.75 and arrears interest of \$2,112.27 as of June 14, 1999 paid or payable under Part I of the <i>Income Tax Act</i> by Peter Hilton 1995 taxation year, and all relevant interest on that tax and interest. ....	5,570

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 2011-1340, November 17, 2011, grants a remission of interest in the amounts of \$1,795.40 and \$2,931.64, paid or payable under Part I of the <i>Income Tax Act</i> by Hazret Keskin for the 1989 and 1996 taxation years, and all relevant interest on the amounts. ....	4,727	OC 2006-0519, March 23, 2006, grants a remission of certain provincial interest and penalties charged by Newfoundland and Labrador for the 2010 taxation year. ....	3
PC 2011-1341, November 17, 2011, grants a remission of income tax in the amount of \$2,770.64 and all relevant interest on it, paid or payable under Part I of the <i>Income Tax Act</i> by Norman Miller for the 1980 taxation year. ....	4,285	OC 2011-0413, April 13, 2011, grants a remission of certain provincial interest and penalties charged by Ontario for the 2003 taxation year. ...	878
PC 2012-0033, February 2, 2012, grants a remission of interest in the amount of \$10,500 that accrued during the period beginning on January 15, 1993 and ending on July 4, 2006, paid or payable by Alfo Bacci or his estate for a pre-1986 taxation year and the 1987, 1988 and 1991 taxation years under Part I of the <i>Income Tax Act</i> . ....	15,222	Total .....	1,867,377,337
PC 2012-0263, March 8, 2012, grants a remission of GST in the amount of \$1,724.28, paid under Part IX of the <i>Excise Tax Act</i> by Kimberley Campbell and Betty Gray for the period beginning on February 1, 1996 and ending on December 31, 1996. ....	1,724	<b>CITIZENSHIP AND IMMIGRATION</b>	
PC 2012-0264, March 8, 2012, grants a remission of a portion of the income tax paid or payable by Madone Pelletier Sirois under Part I of the <i>Income Tax Act</i> in the amounts of \$4,111 and \$3,259 for the 2002 and 2003 taxation years, respectively, and all relevant interest on those amounts. ....	7,370	<b>Department</b>	
OC 1994-0181, April 10, 1994, grants a remission of certain provincial interest and penalties charged by Yukon for the 2003 to 2004 taxation years. ....	1,808	PC 2006-0366, May 11, 2006, granted remission of the fee for acquisition of permanent resident status, which provides for the reimbursement of \$485 to those who paid the previous fee of \$975 to acquire permanent resident status on or after May 3, 2006. ....	48,984
OC 2004-0178, April 7, 2004, grants a remission of certain provincial interest and penalties charged by Newfoundland and Labrador for the 2006 taxation year. ....	1,381	PC 2009-1753, October 22, 2009 granted remission of the right of permanent residence fees which grants, for the purpose of facilitating the entry of persons to Canada as permanent residents under the Temporary Public Policy Concerning Certain Local Staff in Direct Support of the Canadian Mission in Kandahar as of October 9, 2009, remission of the fees paid or payable under subsection 303(1) of the Immigration and Refugee Protection Regulations for the acquisition of permanent resident status. ....	93,100
OC 2006-0323, March 23, 2006, grants a remission of certain provincial interest and penalties charged by Newfoundland and Labrador for the 2008 taxation year. ....	7	Total .....	142,084
OC 2006-0518, March 23, 2006, grants a remission of certain provincial interest and penalties charged by Newfoundland and Labrador for the 2008 to 2010 taxation years. ....	931	<b>FISHERIES AND OCEANS</b>	
		<b>Department</b>	
		PC 2009-0967, June 11, 2009, remission of the fees that are payable by Bluewater Ferry Inc. and Walpole-Algonac Ferry Line Ltd., which operate in the St. Clair River in Ontario, for icebreaking services provided by the Canadian Coast Guard in the period beginning on April 1, 2001 and ending on May 15, 2009, as well as a portion of the fees that are payable for those services in subsequent years. ....	100,000



DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 2011-0875, July 29, 2011, certain marine carriers remission order, 2011. Remission is granted of the fees for marine navigation services provided by the Canadian Coast Guard that are fixed under subsection 47(1) of the <i>Oceans Act</i> and that are paid or payable for the year 2011 by marine carriers in respect of ships operating in Canadian waters between locations situated north of 60° north latitude and locations situated south of 60° north latitude.....	43,400	PC 1978-3762, December 14, 1978, partial remission of customs duties and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services. ....	341,216
Total .....	143,400	PC 1979-0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments. ....	5,759
<b>JUSTICE</b>		PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad. ....	42,234,596
<b>Department</b>		PC 1983-2525, August 10, 1983, remission of customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond.....	292,161,342
PC 1994-0269, February 16, 1994, amended Family Support Orders and Agreements Garnishment Regulations, made by Council PC 1988-0473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgment debtor at the time, is hereby remitted. . .	4,325,854	PC 1984-0867, March 15, 1984, remission of GST and excise tax on goods imported for meetings in Canada of Foreign organizations.....	204,909
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>		PC 1985-0277, January 31, 1985, remission of customs duties and GST on computer carrier media. ....	2
<b>Canada Border Services Agency</b>		PC 1985-2954, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods imported by mail.....	19
PC 1964-5000, June 30, 1964, remission of customs duties, sales and excise taxes in importations made by the Roosevelt Campobello International Park. ....	248	PC 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services. ....	265,398
PC 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in case of emergency. ....	187,181	PC 1987-1044, May 21, 1987, remission of GST and excise tax on goods imported into Canada to be tested or examined for certification by an accredited organization. ....	207,519
PC 1974-2522, November 19, 1974, remission of GST and excise taxes on certain kinds of advertising material.....	218,284	PC 1990-2848, December 21, 1990, remission of the customs duties, including GST on goods for use in joint Canada-United States Government projects. ....	7,301
PC 1976-1884, July 20, 1976, remission of GST and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada.....	273,762	PC 1990-2849, December 21, 1990, remission of GST and excise taxes on Passover foods and products of a class not available in Canada. ....	65,984
PC 1976-2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value.....	293,751		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.....	57,105,848	PC 1998-1456, August 26, 1998, remission of customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States. ....	23,262
PC 1992-2397, November 19, 1992, remission of customs duties and GST on machinery and equipment imported into Canada for use in servicing foreign aircrafts.....	11,991	PC 2001-2283, December 13, 2001, remission of customs duties and GST for certain Canadian fashion designers of men's and women's apparel.....	144,397
PC 1997-2037, December 29, 1997, remission of GST and taxes under Division III of Part IX and any other part of the <i>Excise Tax Act</i> on goods donated by a non-resident to religious, charitable or educational institutions in Canada.....	515	PC 2008-0815, May 1, 2008, remission of customs duties on the importation of apparel produced in a country or territory that is a beneficiary of the General Preferential Tariff in the List of Countries and Applicable Tariff Treatments set out in the schedule to the Customs Tariff in whole or in part from textiles produced in Canada and shipped directly to that country or territory from Canada, without undergoing further processing outside that country or territory, and then shipped directly to Canada from that country or territory.....	1,712,951
Total .....	<u>393,585,625</u>	PC 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order, 2010.....	74,279,762
<b>PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF</b>		Total .....	<u>90,709,419</u>
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>			
<b>Canada Border Services Agency</b>			
PC 1995-0132, January 31, 1995, remission of GST and excise tax on certain goods imported into Canada by scientific or exploratory expeditions. ....	86,019		
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.....	62,339		
PC 1997-0830, June 17, 1997, remission of customs duties and GST to a manufacturer on tailored collar shirts.....	7,974,594		
PC 1997-2055, December 29, 1997, remission of customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer.....	6,190		
PC 1997-2056, December 29, 1997, remission of customs duties and GST on outerwear apparel to an outerwear apparel manufacturer.....	992,828		
PC 1997-2057, December 29, 1997, remission of customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer. ....	5,427,077		

## Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waiver and remission) of debts, obligations and claims are as follows:

(i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a), (b) and (c)—

(a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment-related allowances that would not result in a charge to an appropriation.

(b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (e.g. NSF cheques) imposed under section 155.1 of the FAA.

(c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval— Section 25(1) of the FAA, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write-off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances that would not result in a charge to an appropriation.

(iii) Governor in Council and Parliamentary authority—

(a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.

(b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Financial Position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament including an *Appropriation Act*.

(c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Financial Position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code

A	Write-off
B	Forgiveness
C	Remission
D	Waiver

## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

	Code <sup>(1)</sup>	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department .....	A	386	14,966,008						386	14,966,008
Canadian Food Inspection Agency .....	A	261	116,439						261	116,439
Canadian Grain Commission— Canadian Grain Commission Revolving Fund .....	A	1	144						1	144
ATLANTIC CANADA OPPORTUNITIES AGENCY										
Department .....	A/D	154	23,489,028						154	23,489,028
CANADA REVENUE AGENCY .....	A	164,875	2,216,024,957						164,875	2,216,024,957
CANADIAN HERITAGE										
Department .....	A	6	29,849						6	29,849
National Film Board— National Film Board Revolving Fund .....	A	21	476,516						21	476,516
CITIZENSHIP AND IMMIGRATION										
Department .....	A/C	111	11,868			*	291	142,084	402	153,952
Immigration loans .....	A					7b	4,726	1,684,523	4,726	1,684,523
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC .....										
	A	27	1,813,458						27	1,813,458
ENVIRONMENT										
Department .....	A/D	903	49,740						903	49,740
Parks Canada Agency .....	A	14	2,787						14	2,787
FINANCE										
Department .....	D	1	5						1	5
FISHERIES AND OCEANS .....	A/C/D	162	280,368			*	2	143,400	164	423,768
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department .....	A	31	145,047						31	145,047
Canadian International Development Agency .....	A/B	5	672,635				1	81,546,151	6	82,218,786
HEALTH										
Department .....	A	121	7,970,582						121	7,970,582
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department .....	A/D	3,164	33,647,031			7b/7c	96,107	302,417,361	99,271	336,064,392
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department .....	A	39	5,781						39	5,781
Indian Residential Schools Truth and Reconciliation Commission .....	A	9	352						9	352
INDUSTRY										
Department .....	A/D	64	8,302,876						64	8,302,876
Canadian Space Agency .....	A	1	5,641						1	5,641
National Research Council of Canada ...	A	32	904,302						32	904,302
Statistics Canada .....	A	1	3,293						1	3,293



DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Continued*

	Code <sup>(1)</sup>	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
<b>JUSTICE</b>										
Department .....	A/C	40	166,103			*	59,692	4,325,854	59,732	4,491,957
Courts Administration										
Service .....	A	37	7,182						37	7,182
Office of the Director of Public										
Prosecutions .....	A	3	2,504						3	2,504
Supreme Court of Canada .....	A	38	3,392						38	3,392
<b>NATIONAL DEFENCE</b>										
Department .....	A	69	1,084,139						69	1,084,139
<b>NATURAL RESOURCES</b>										
Department .....	A/D	43	276,264						43	276,264
Geomatics Canada Revolving Funds ...	A	1	71,209						1	71,209
National Energy Board .....	A	4	1,192,461						4	1,192,461
<b>PRIVY COUNCIL</b>										
Department .....	A	4	51,661						4	51,661
Chief Electoral Officer .....	A	15	50,392						15	50,392
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>										
Canada Border Services										
Agency .....	A	3,778	13,888,316						3,778	13,888,316
Canadian Security Intelligence										
Service .....	D	24	120						24	120
Correctional Service of Canada .....	A	169	4,451						169	4,451
Royal Canadian Mounted Police .....	A	2	3,429						2	3,429
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>										
Department .....	A	21	382,469						21	382,469
Superannuation .....	A	26	479,953						26	479,953
<b>TRANSPORT</b>										
Department .....	A/B	941	286,416				1	22,646,108	942	22,932,524
<b>TREASURY BOARD</b>										
Secretariat .....	A	3	1,045						3	1,045
<b>VETERANS AFFAIRS</b>										
Department .....	A	240	439,382						240	439,382
<b>WESTERN ECONOMIC DIVERSIFICATION .....</b>										
	A	8	9,185,759						8	9,185,759
		175,855	2,336,495,354				160,820	412,905,481	336,675	2,749,400,835
<b>BANKRUPTCY AND INSOLVENCY ACT—</b>										
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>										
Department .....	A	2	323,647						2	323,647
CANADA REVENUE AGENCY .....	A	30,687	496,854,452						30,687	496,854,452
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC .....</b>										
	A	94	9,338,472						94	9,338,472
<b>INDUSTRY</b>										
Statistics Canada .....	A	1	2,696						1	2,696
<b>TRANSPORT</b>										
Department .....	A	12	64,165						12	64,165
		30,796	506,583,432						30,796	506,583,432

## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—Continued

	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total		
	Code <sup>(1)</sup>	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
CANADA SMALL BUSINESS FINANCING ACT—										
INDUSTRY										
Department . . . . .	A	1,606	85,424,202						1,606	85,424,202
CANADA STUDENT FINANCIAL ASSISTANCE ACT—										
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department . . . . .	B	186,813	121,770,871						186,813	121,770,871
CANADA STUDENT LOANS ACT—										
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department . . . . .	B	275	7,168						275	7,168
CANADIAN FORCES MEMBERS AND VETERANS RE-ESTABLISHMENT AND COMPENSATION ACT—										
VETERANS AFFAIRS										
Department . . . . .	B	34	364,225						34	364,225
COMPANIES' CREDITORS ARRANGEMENT ACT—										
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC . . . . .										
	A	2	2,068,154						2	2,068,154
CUSTOMS ACT—										
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS										
Canada Border Services Agency . . . . .	B	1,094	9,497,672						1,094	9,497,672
DEPARTMENT OF VETERANS AFFAIRS ACT—										
VETERANS AFFAIRS										
Department . . . . .	B	1	9,305						1	9,305
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department . . . . .	A/B	99,531	62,280,464						99,531	62,280,464
EXCISE TAX ACT—										
CANADA REVENUE AGENCY <sup>(2)</sup> . . . . .	B	5,378	94,281,253						5,378	94,281,253

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

	Code <sup>(1)</sup>	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
EXPORT DEVELOPMENT ACT—										
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Export Development Canada (Canada Account) . . . . .	B						1	53,557,507	1	53,557,507
IMMIGRATION AND REFUGEE PROTECTION ACT—										
CITIZENSHIP AND IMMIGRATION										
Department . . . . .	D	221	42,285						221	42,285
INCOME TAX ACT—										
CANADA REVENUE AGENCY <sup>(2)</sup> . . . . .	B/D	199,362	268,318,454						199,362	268,318,454
OLD AGE SECURITY ACT—										
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department . . . . .	C	4,336	5,969,903						4,336	5,969,903
PENSION ACT—										
VETERANS AFFAIRS										
Department . . . . .	B	88	479,666						88	479,666
SMALL BUSINESS LOANS ACT—										
INDUSTRY										
Department . . . . .	A	7	144,121						7	144,121
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS										
Department . . . . .	B	57	4,521						57	4,521
		705,456	3,493,741,050				160,821	466,462,988	866,277	3,960,204,038
SUMMARY—										
Write-offs . . . . .	A	306,386	2,992,646,875				100,833	304,101,884	407,219	3,296,748,759
Forgiveness . . . . .	B	221,673	358,748,111				3	157,749,766	221,676	516,497,877
Remissions . . . . .	C	4,336	5,969,903				59,985	4,611,338	64,321	10,581,241
Waivers . . . . .	D	173,061	136,376,161						173,061	136,376,161
		705,456	3,493,741,050				160,821	466,462,988	866,277	3,960,204,038

\* Order in Council remissions of other debts as defined in section 23(2.1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 2.3 of this section.

<sup>(1)</sup> See introduction above.

<sup>(2)</sup> Forgiveness related to the Fairness Package that emanates from the identified statutes.

## Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

### ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 2012		Advances settled in April 2012		Advances outstanding as at April 30, 2012	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department. ....	86	71,237	68	35,800	18	35,437
Canadian Dairy Commission. ....	1	400			1	400
Canadian Food Inspection Agency. ....	186	59,600	166	56,216	20	3,384
Canadian Grain Commission. ....	19	4,775	19	4,775		
	292	136,012	253	96,791	39	39,221
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>						
Department. ....	18	4,100			18	4,100
<b>CANADA REVENUE AGENCY</b>	388	344,949	286	205,156	102	139,793
<b>CANADIAN HERITAGE</b>						
Department. ....	31	13,196			31	13,196
Canadian Radio-television and Telecommunications Commission. ....	9	3,100			9	3,100
Library and Archives of Canada. ....	24	8,500			24	8,500
National Film Board. ....	93	77,559	32	31,016	61	46,543
Public Service Commission. ....	9	5,650			9	5,650
Public Service Labour Relations Board. ....	2	1,000			2	1,000
Public Service Staffing Tribunal. ....	1	500			1	500
Registry of the Public Servants Disclosure Protection Tribunal. ....	1	300			1	300
	170	109,805	32	31,016	138	78,789
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department. ....	104	350,545	13	82,200	91	268,345
Immigration and Refugee Board of Canada. ....	11	4,808	2	1,458	9	3,350
	115	355,353	15	83,658	100	271,695
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>	33	8,457		91 <sup>(1)</sup>	33	8,366
<b>ENVIRONMENT</b>						
Department. ....	133	96,066	2	1,550	131	94,516
Canadian Environmental Assessment Agency. ....	7	2,800			7	2,800
National Round Table on the Environment and the Economy. ....	2	1,000			2	1,000
Parks Canada Agency. ....	268	216,542	20	14,069	248	202,473
	410	316,408	22	15,619	388	300,789
<b>FINANCE</b>						
Department. ....	11	3,711		290 <sup>(1)</sup>	11	3,421
Auditor General. ....	6	1,950	6	1,950		
Canadian International Trade Tribunal. ....	1	500	1	500		
Financial Consumer Agency of Canada. ....	4	1,334	3	1,134	1	200
Financial Transactions and Reports Analysis Centre of Canada. ....	8	6,050			8	6,050
Office of the Superintendent of Financial Institutions. ....	9	7,231	2	1,531	7	5,700
	39	20,776	12	5,405	27	15,371



## ACCOUNTABLE ADVANCES—Continued

Department and agency	Advances outstanding as at March 31, 2012		Advances settled in April 2012		Advances outstanding as at April 30, 2012	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>FISHERIES AND OCEANS</b> .....	284	215,877	276	207,177	8	8,700
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department.....	1,635	20,024,742	82	44,908	1,553	19,979,834
Canadian International Development Agency.....	5	5,700			5	5,700
International Joint Commission (Canadian Section).....	3	1,811	3	1,811		
	1,643	20,032,253	85	46,719	1,558	19,985,534
<b>GOVERNOR GENERAL</b> .....	5	4,000			5	4,000
<b>HEALTH</b>						
Department.....	215	102,269	161	62,696	54	39,573
Assisted Human Reproduction Agency of Canada.....	2	700	2	700		
Canadian Institutes of Health Research.....	44	203,300	44	203,300		
Canadian Northern Economic Development Agency.....	1	250			1	250
Hazardous Materials Information Review Commission.....	1	300	1	300		
Patented Medicine Prices Review Board.....	1	500	1	500		
Public Health Agency of Canada.....	35	11,850	34	11,700	1	150
	299	319,169	243	279,196	56	39,973
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>						
Department.....	44	23,400	44	23,400		
Canada Industrial Relations Board.....	8	2,000			8	2,000
Canadian Artists and Producers Professional Relations Tribunal.....	1	800			1	800
Office of the Co-ordinator, Status of Women.....	4	1,400			4	1,400
	57	27,600	44	23,400	13	4,200
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department.....	31	19,196			31	19,196
Canadian Polar Commission.....	1	600			1	600
Indian Residential Schools Truth and Reconciliation Commission.....	4	1,600	4	1,600		
Registry of the Specific Claims Tribunal.....	1	500			1	500
	37	21,896	4	1,600	33	20,296
<b>INDUSTRY</b>						
Department.....	97	45,395	96	43,395	1	2,000
Canadian Space Agency.....	10	69,030	2	2,350	8	66,680
Federal Economic Development Agency for Southern Ontario.....	4	3,500	4	3,500		
National Research Council of Canada.....	38	31,745			38	31,745
Natural Sciences and Engineering Research Council.....	13	4,200			13	4,200
Registry of the Competition Tribunal.....	1	500			1	500
Social Sciences and Humanities Research Council.....	2	800			2	800
Statistics Canada.....	147	268,966	2	1,465	145	267,501
	312	424,136	104	50,710	208	373,426

## ACCOUNTABLE ADVANCES—Continued

Department and agency	Advances outstanding as at March 31, 2012		Advances settled in April 2012		Advances outstanding as at April 30, 2012	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>JUSTICE</b>						
Department.....	71	6,023,050			71	6,023,050
Canadian Human Rights Commission.....	3	2,500	3	2,500		
Canadian Human Rights Tribunal.....	1	500	1	500		
Commissioner for Federal Judicial Affairs.....	38	1,117,358	13	126,120	25	991,238
Courts Administration Service.....	45	8,640	45	8,640		
Office of the Director of Public Prosecutions.....	14	2,850			14	2,850
Offices of the Information and Privacy Commissioners of Canada....	6	2,800			6	2,800
Supreme Court of Canada.....	4	16,650			4	16,650
	182	7,174,348	62	137,760	120	7,036,588
<b>NATIONAL DEFENCE</b>						
Department.....	11,939	34,216,126	4,733	8,671,664	7,206	25,544,462
Canadian Forces Grievance Board.....	1	500			1	500
Military Police Complaints Commission.....	1	500			1	500
Office of the Communications Security Establishment Commissioner.....	1	300			1	300
	11,942	34,217,426	4,733	8,671,664	7,209	25,545,762
<b>NATURAL RESOURCES</b>						
Department.....	64	77,379	2	842	62	76,537
Canadian Nuclear Safety Commission.....	7	1,500			7	1,500
National Energy Board.....	2	1,397	2	1,397		
Northern Pipeline Agency.....	1	400			1	400
	74	80,676	4	2,239	70	78,437
<b>PARLIAMENT</b>						
The Senate.....	15	5,750			15	5,750
House of Commons.....	395	546,803	2	2,660	393	544,143
Library of Parliament.....	10	2,456	3	356	7	2,100
Office of the Conflict of Interest and Ethics Commissioner.....	1	500			1	500
Senate Ethics Officer.....	1	250			1	250
	422	555,759	5	3,016	417	552,743
<b>PRIVY COUNCIL</b>						
Department.....	40	33,556	1	2,174	39	31,382
Canadian Intergovernmental Conference Secretariat.....	1	600			1	600
Canadian Transportation Accident Investigation and Safety Board.....	14	8,700			14	8,700
Chief Electoral Officer.....	9	4,195			9	4,195
Office of the Commissioner of Official Languages.....	12	3,500	12	3,500		
Security Intelligence Review Committee.....	1	300			1	300
	77	50,851	13	5,674	64	45,177
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>						
Department.....	48	28,202	1	2,006	47	26,196
Canada Border Services Agency.....	578	625,785	8	18,015	570	607,770
Canadian Security Intelligence Service.....	136	8,512,317	1	6,500,000	135	2,012,317
Correctional Service of Canada.....	288	275,145	76	61,684	212	213,461
National Parole Board.....	9	4,775			9	4,775
Royal Canadian Mounted Police.....	2,026	11,101,779	917	8,215,075	1,109	2,886,704
	3,085	20,548,003	1,003	14,796,780	2,082	5,751,223

ACCOUNTABLE ADVANCES—*Concluded*

Department and agency	Advances outstanding as at March 31, 2012		Advances settled in April 2012		Advances outstanding as at April 30, 2012	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Department. ....	213	139,134	187	107,495	26	31,639
Shared Services Canada. ....	3	2,478	1	1,028	2	1,450
	216	141,612	188	108,523	28	33,089
<b>TRANSPORT</b>						
Department. ....	1,117	133,234	10	14,111	1,107	119,123
Canadian Transportation Agency. ....	2	900			2	900
Office of Infrastructure of Canada. ....	4	8,636			4	8,636
Transportation Appeal Tribunal of Canada. ....	3	3,700			3	3,700
	1,126	146,470	10	14,111	1,116	132,359
<b>TREASURY BOARD</b>						
Secretariat. ....	51	71,069	3	1,373	48	69,696
Canada School of Public Service. ....	13	6,682			13	6,682
Office of the Commissioner of Lobbying. ....	1	200	1	200		
Office of the Public Sector Integrity Commissioner. ....	1	1,000	1	1,000		
	66	78,951	5	2,573	61	76,378
<b>VETERANS AFFAIRS</b>						
Department. ....	94	52,826	92	51,609	2	1,217
Veterans Review and Appeal Board. ....	1	300	1	300		
	95	53,126	93	51,909	2	1,217
<b>WESTERN ECONOMIC DIVERSIFICATION. ....</b>						
	8	3,750			8	3,750
Total. ....	21,395	85,391,763	7,492	24,840,787	13,903	60,550,976

<sup>(1)</sup> Partial Settlement.

## Losses of public money and property

Information on losses of public money and property is required under the Treasury Board Directive on Losses of Money or Property.

### LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 2011-2012

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>CANADA REVENUE AGENCY</b>					
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax .....	214	13,871,865	7,954,344	2,866,101	3,051,420
Income tax .....	269	4,611,681	1,543,741	474,625	2,593,315
Other administered losses .....	50	431,140	122,830		308,310
	533	18,914,686	9,620,915	3,340,726	5,953,045
Cases before the Court (CRA's estimate of the amount of tax evaded or fraudulently obtained)					
Goods and services tax/harmonized sales tax .....	159	59,567,913		(1)	(1)
Income tax .....	414	218,090,755		(1)	(1)
Other administered losses .....	12	5,784,645		(1)	(1)
	585	283,443,313			
	1,118	302,357,999	9,620,915	3,340,726	5,953,045
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>					
<b>Canada Border Services Agency</b>					
Loss of revenues due to <i>Customs Act</i> infractions—					
Misrepresentation—Value .....	16	282,760	16,247	210,969	55,544
Non report/Smuggling .....	75	290,396	26,174		264,222
Other infractions .....	5	7,377	2,108		5,269
	96	580,533	44,529	210,969	325,035
	1,214	302,938,532	9,665,444	3,551,695	6,278,080

<sup>(1)</sup> These amounts can only be estimated following a court conviction.



## LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2011-2012

Brief description of loss	Charged to 2011-2012 Vote	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
<b>Canadian Food Inspection Agency</b>					
Cashier shortage of revenue .....	20	105	100	5	
Theft of petty cash (3 cases) .....	20	345		345	
<b>Canadian Grain Commission</b>					
Misuse of government employee travel card (2 cases) .....		12,274	8,108		4,166
<b>CANADA REVENUE AGENCY</b>					
Duplication of payment .....	1	14,564		14,564	
Fraudulent claims paid for benefits (1 case) .....	1	3,520	3,520		
Loss of cash receipts (1 case) .....	1	100		100	
Loss of petty cash (1 case) .....	1	200		200	
Unauthorized or personal use of taxi vouchers (2 cases) .....	1	165		165	
Unauthorized use of acquisition cards (2 cases) .....	1	724	610		114
Unauthorized use of travel cards (10 cases) .....	1	18,192	18,192		
<b>CITIZENSHIP AND IMMIGRATION</b>					
<b>Department</b>					
Cashier shortages (10 cases) .....	1	768		768	
Loss of funds from petty cash (1 case) .....	1	20		20	
Loss of receipts (4 cases) .....	1	660		660	
<b>Immigration and Refugee Board of Canada</b>					
Loss of petty cash .....	10	50		50	
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>					
False or fraudulent claims paid for contributions (2 cases) .....	5	975,185	443	858,192	116,550
Forgery of payment instruments (3 cases) .....	5	241,996	92,671	149,325	
Theft of petty cash .....	1	150		150	
<b>ENVIRONMENT</b>					
<b>Department</b>					
Fraudulent use of designated acquisition card (2 cases) .....		1,791	1,025	766	
<b>Parks Canada Agency</b>					
Loss of deposit .....		211		211	
Net cashier shortages (gross shortages \$216,078; gross coverages \$188,660) .....		27,418		27,418	
Theft of bank deposit .....		713		713	
Unauthorized claim for vacation travel allowance benefits .....		36,547		36,547	
Unauthorized use of designated acquisition and travel card .....		10,309		10,309	
<b>FINANCE</b>					
<b>Department</b>					
Unauthorized use of acquisition card .....	1	298			298

# LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2011-2012 — *Continued*

Brief description of loss	Charged to 2011-2012 Vote	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>FISHERIES AND OCEANS</b>					
<b>Department</b>					
Unauthorized or fraudulent use of designated acquisition or travel card (258 cases) .....	1	63,046	46,816	3,633	12,597
Unauthorized use of designated acquisition card and departmental property (1 case) .....	1	22,614	1,421		21,193
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
<b>Department</b>					
Cashier shortages (3 cases) .....	1	978		978	
Loss of bank drafts and cheques (5 cases) .....	1	4,757		4,477	280
Loss of petty cash .....	1	49		49	
Loss of security deposit .....	1	223		223	
Received counterfeit money (2 cases) .....	1	128		128	
Unauthorized and fraudulent use of telephone calling cards and Government Telecommunications systems (2 cases) .....	1	15,659		15,659	
<b>Canadian International Development Agency</b>					
Fraudulent claims for payment (3 cases) .....	30	771,950	5,165	766,785	
Unauthorized and fraudulent use of Government Telecommunications systems (2 cases) .....	25	4,469		4,469	
<b>HEALTH</b>					
<b>Department</b>					
Fraudulent use of travel card (1 case) .....	1	4,804	4,804		
Theft of petty cash (1 case) .....	1	325	325		
<b>HUMAN RESOURCES AND SKILLS</b>					
<b>DEVELOPMENT</b>					
<b>Department</b>					
Cashier shortages (45 cases) .....	1	7,905		7,905	
Fraudulent claims for grants and contributions (2 cases) .....	5	468,767			468,767
Fraudulent travel payments (2 cases) .....	1	2,677	2,372		305
Fraudulent use of a designated acquisition card .....	1	11,989	11,989		
Fraudulent claim for Old Age Security .....	(S)	14,995			14,995
Fraudulent claims for Canada Pension Plan (36 cases) .....	(S)	319,457	71,192	378	247,887
Fraudulent claims for Employment Insurance Benefits (104,909 cases) .....	(S)	128,656,145	26,781,284	21,657	101,853,204
Fraudulent claims for Universal Child Care Benefits (2 cases) .....	(S)	14,000			14,000
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
<b>Department</b>					
Administrative error - trust funds (7 cases) .....	1	25,345			25,345
Loss of treaty money (2 cases) .....	1	483		483	
<b>INDUSTRY</b>					
<b>Canadian Space Agency</b>					
Theft of travel advance (1 case) .....	25	2,800		2,800	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2011-2012 — *Continued*

Brief description of loss	Charged to 2011-2012 Vote	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>JUSTICE</b>					
<b>Commissioner for Federal Judicial Affairs</b>					
Loss of petty cash .....	B121	23		23	
<b>Office of the Director of Public Prosecutions</b>					
Unauthorized use of acquisition card (1 case) .....		280			280
<b>NATIONAL DEFENCE</b>					
<b>Department</b>					
Fraudulent use of designated acquisition card (1 case) .....		2,891			2,891
Loss of accountable advances Afghanistan (1 case) .....		960			960
Loss of accountable advances Borden (2 cases) .....		344			344
Loss of accountable advances Libya (1 case) .....		13,039			13,039
Loss of meal ticket sales					
Esquimalt (1 case) .....		577			577
Loss of meal ticket sales					
Greenwood (1 case) .....		100			100
<b>NATURAL RESOURCES</b>					
<b>Department</b>					
Unauthorized or fraudulent use of designated acquisition or travel card .....	1	1,068			1,068
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>					
<b>Canada Border Services Agency</b>					
Loss of bank deposit (3 cases) .....	10	400		400	
Loss of cashier float (1 case) .....	10	6		6	
<b>Correctional Service of Canada</b>					
Theft of petty cash .....		1,005		1,005	
<b>Royal Canadian Mounted Police</b>					
Loss of money—Missing exhibit .....	45	5,000		5,000	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
<b>Department</b>					
Fraudulent endorsement of payment instrument .....		93,600			93,600
Fraudulent use of acquisition card (2 cases) .....	1	98	98		
Loss due to parking meter malfunction .....		632		632	
Overpayments—Public Service Pension Fund .....		71,131	8,690		62,441
Shortage of petty cash .....	1	50		50	
Theft of petty cash (2 cases) .....	1	948	250	698	
<b>Receiver General—Cheque Redemption Control Directorate</b>					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (4,495 cases) .....		2,922,550	2,903,223	19,327	
Irregular endorsements (173 cases) .....		189,983	189,983		
Not endorsed (1,379 cases) .....		2,258,428	2,258,428		
Misdirected direct deposits (6,783 cases) .....		2,869,554	1,692,762	724,924	451,868
Others (594 cases) .....		1,286,631	1,258,454	28,177	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2011-2012 — *Concluded*

Brief description of loss	Charged to 2011-2012 Vote	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>TRANSPORT</b>					
<b>Department</b>					
Unauthorized use of designated travel					
card (1 case) .....	1	7,646			7,646
Violation tickets (6 cases) .....	1	138		138	
<b>VETERANS AFFAIRS</b>					
<b>Department</b>					
Fraudulent endorsement of disability pension					
cheques cashed following death of payee .....	5	49,698			49,698
		141,536,650	35,361,925	2,710,512	103,464,213

(S) Statutory authority.



## LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2011-2012

Brief description of loss	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Damages due to arson (1 case) .....	7,000		7,000	
Theft of BlackBerry (2 cases) .....	1,098		1,098	
Theft of government vehicle (1 case) .....	6,137		6,137	
Theft of laptop and iPad (2 cases) .....	2,500		2,500	
Vandalism of fire extinguisher (1 case) .....	275		275	
<b>Canadian Food Inspection Agency</b>				
Theft of tires and rims (3 cases) .....	2,882		2,882	
Vandalism of government vehicle (31 cases) .....	12,883		12,883	
<b>CANADA REVENUE AGENCY</b>				
Damage of office and other equipment (2 cases) .....	904		904	
Theft of informatics equipment and parts (7 cases) .....	7,990		7,990	
Theft of office and other equipment (7 cases) .....	489		489	
Theft of telecommunications equipment (5 cases) .....	1,275		1,275	
Vandalism of government vehicle (3 cases) .....	2,100		2,100	
<b>CANADIAN HERITAGE</b>				
<b>Canadian Radio-television and Telecommunications Commission</b>				
Theft of iPad .....	705		705	
Theft of laptop .....	1,500		1,500	
<b>National Film Board</b>				
Theft of iPad .....	538		538	
<b>Telefilm Canada</b>				
Theft of projector .....	2,958		2,958	
<b>CITIZENSHIP AND IMMIGRATION</b>				
<b>Department</b>				
Theft of BlackBerry (3 cases) .....	830		830	
<b>Immigration and Refugee Board of Canada</b>				
Theft of camera (1 case) .....	250		250	
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>				
Theft of laptop .....	3,000		3,000	
<b>ENVIRONMENT</b>				
<b>Department</b>				
Theft of camera (2 cases) .....	1,099		1,099	
Theft of copper wire (1 case) .....	3,572		3,572	
Theft of firearms (1 case) .....	1,919		1,919	
Theft of headphones (2 cases) .....	52		52	
Theft of laptop (5 cases) .....	5,815		5,815	
Theft of off-road vehicles (2 cases) .....	7,429		7,429	
Theft of tools (2 cases) .....	300		300	
Theft of uniform (2 cases) .....	2,732		2,732	
Vandalism of government vehicle (2 cases) .....	850		850	

# LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2011-2012 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>Parks Canada Agency</b>				
Damage to equipment (1 case) . . . . .	500		500	
Damage to gates and locks (19 cases) . . . . .	4,937		4,937	
Damage to materials and supplies (1 case) . . . . .	25		25	
Damage to a sign (1 case) . . . . .	125		125	
Damage to telecommunications, informatics and electronic equipment (1 case) . . . . .	5,000		5,000	
Damage to windows and doors (2 cases) . . . . .	2,850		2,850	
Theft of ATV (2 cases) . . . . .	3,200		3,200	
Theft of gates and locks (7 cases) . . . . .	5,000		5,000	
Theft of materials and supplies (12 cases) . . . . .	17,978		17,978	
Theft of miscellaneous equipment (3 cases) . . . . .	11,003		11,003	
Theft of property items (5 cases) . . . . .	13,700		13,700	
Theft of signs (3 cases) . . . . .	2,210		2,210	
Theft of special vehicle (1 case) . . . . .	97,000		97,000	
Theft of telecommunications, informatics and electronic equipment (9 cases) . . . . .	11,803		11,803	
Vandalism to automated payment machine (1 case) . . . . .	14,677		14,677	
Vandalism to doors and windows (8 cases) . . . . .	5,877	974	4,903	
Vandalism to miscellaneous equipment (9 cases) . . . . .	1,789		1,789	
Vandalism to picnic tables (6 cases) . . . . .	980		980	
Vandalism to real property (9 cases) . . . . .	23,498		23,498	
Vandalism to signs (3 cases) . . . . .	600		600	
<b>FINANCE</b>				
<b>Office of the Superintendent of Financial Institutions</b>				
Theft of BlackBerry equipment (1 case) . . . . .	549		549	
Theft of computer equipment (4 cases) . . . . .	4,396		4,396	
<b>FISHERIES AND OCEANS</b>				
<b>Department</b>				
Damage of government vehicle and other transportation equipment (1 case) . . . . .	1,405		1,405	
Damage to buildings and other real property (6 cases) . . . . .	24,682		24,682	
Theft of machinery, equipment, furniture and furnishing (21 cases) . . . . .	47,254	2,403	44,851	
Theft of materials and supplies (6 cases) . . . . .	3,271		3,271	
Theft of laptop (5 cases) . . . . .	8,680		8,680	
Theft of electronic equipment from boat (1 case) . . . . .	1,625		1,625	
Theft of external hard drives (2 cases) . . . . .	285		285	
Theft of electronic mobile device (1 case) . . . . .	2,700		2,700	
Theft of Random Access Memory for a personal computer (1 case) . . . . .	100		100	
Vandalism of government vehicles and other transportation equipment (6 cases) . . . . .	26,295		25,838	457
Vandalism of machinery, equipment, furniture and furnishing (1 case) . . . . .	402		402	
Vandalism to buildings and other real property (7 cases) . . . . .	14,750		10,552	4,198
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
<b>Department</b>				
Damage of government vehicle . . . . .	15,922		15,922	
Damage to buildings (2 cases) . . . . .	14,136		14,136	
Loss of reception supplies due to political unrest . . . . .	1,487		1,487	
Theft of laptop (2 cases) . . . . .	3,265		3,265	
<b>Canadian International Development Agency</b>				
Theft of laptop (7 cases) . . . . .	8,341	1,718	6,623	
Theft of BlackBerry (5 cases) . . . . .	2,750		2,750	
Theft of digital camera (1 case) . . . . .	225		225	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2011-2012 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>HEALTH</b>				
<b>Department</b>				
Theft of cellular phone (1 case) .....	200	200		
Theft of laptop (1 case) .....	2,000		2,000	
Theft of projection equipment (1 case) .....	6,390		6,390	
<b>Public Health Agency of Canada</b>				
Theft of BlackBerry (2 cases) .....	999		999	
Theft of laptop (1 case) .....	1,500		1,500	
Theft of smart phone (1 case) .....	250		250	
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>				
<b>Department</b>				
Theft of computer equipment (8 cases) .....	4,407		4,407	
Theft of projector (5 cases) .....	5,322		5,322	
Theft of laptop (7 cases) .....	11,110		11,110	
Theft of materials and supplies (10 cases) .....	1,048		1,048	
Vandalism to government vehicle (9 cases) .....	5,666		5,666	
<b>Office of the Co-ordinator, Status of Women</b>				
Theft of laptop (3 cases) .....	5,225		5,225	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Theft of laptop (1 case) .....	2,000		2,000	
Theft of BlackBerry (2 cases) .....	1,100		1,100	
Theft of computer (2 cases) .....	2,000		2,000	
Theft of keyboard (1 case) .....	50		50	
Theft of local printer (1 case) .....	500		500	
Vandalism of government vehicle (1 case) .....	861		861	
<b>INDUSTRY</b>				
<b>Department</b>				
Theft of BlackBerry (5 cases) .....	621		621	
Theft of camera (1 case) .....	200		200	
Theft of cellular phone (1 case) .....	50		50	
Theft of laptop (7 cases) .....	7,858		7,858	
Theft of USB key (1 case) .....	62		62	
<b>Canadian Space Agency</b>				
Theft of GPS (1 case) .....	230		230	
<b>National Research Council of Canada</b>				
Theft of laptop (1 case) .....	3,500		3,500	
<b>JUSTICE</b>				
<b>Department</b>				
Theft of laptop (4 cases) .....	5,300		5,300	
<b>Courts Administration Service</b>				
Theft of laptop (1 case) .....	1,200		1,200	
<b>Office of the Director of Public Prosecutions</b>				
Theft of laptop (1 case) .....	2,000			2,000

# LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2011-2012 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>NATIONAL DEFENCE</b>				
<b>Department</b>				
Theft of electrical equipment (3 items) .....	6,659		6,659	
Theft of laptop (6 items) .....	10,967		10,967	
Theft of machinery (1 item) .....	2,370		2,370	
Theft of military kit (778 items) .....	68,031	2,792	65,239	
Theft of military specific equipment (491 items) .....	93,454	1,385	92,069	
Theft of non-military specific equipment (7,836 items) .....	460,063	337	459,726	
Theft of technical equipment (35 items) .....	64,121		64,121	
Theft of telecommunication equipment (6 items) .....	3,096		3,096	
Theft of tools (11 items) .....	2,666	29	2,637	
Theft of transportation equipment (119 items) .....	138,737		138,737	
Theft of weapons and accessories (56 items) .....	42,559	78	42,481	
<b>NATURAL RESOURCES</b>				
<b>Canadian Nuclear Safety Commission</b>				
Theft of laptop .....	1,359	1,295	64	
Theft of remote access key .....	70	67	3	
Theft of USB key .....	100	95	5	
<b>PRIVY COUNCIL</b>				
<b>Department</b>				
Theft of GPS .....	79		79	
Theft of laptop .....	465		465	
<b>Office of the Commissioner of Official Languages</b>				
Theft of laptop (1 case) .....	1,019		1,019	
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>				
<b>Canada Border Services Agency</b>				
Theft of cellular phone and BlackBerry (3 cases) .....	725		725	
Theft of computer equipment (2 cases) .....	5,656		5,656	
Theft of uniform component (16 cases) .....	1,434		1,434	
<b>Correctional Service of Canada</b>				
Damage due to inmate disturbances (357 cases) .....	61,619		61,119	500
Damage due to intentional fire (12 cases) .....	11,765		11,265	500
Damage due to water pipe break (2 cases) .....	12,701		12,701	
Damage following motor vehicle accident (2 cases) .....	3,237		3,237	
Damage to plate glass window (11 cases) .....	4,160		4,160	
Theft of asset inventories (67 cases) .....	3,365	150	3,215	
Theft of canteen inventories (5 cases) .....	706		706	
Theft of computers (1 case) .....	903		903	
Theft of property and equipment due to arson (43 cases) .....	34,343		34,343	
Theft of supplies (4 cases) .....	8,089		8,089	
Vandalism of motor vehicle (8 cases) .....	7,690		7,690	
Vandalism of property and equipment (371 cases) .....	51,881	1,466	49,737	678
<b>Royal Canadian Mounted Police</b>				
Damage to buildings or property (14 cases) .....	17,633		17,633	
Damage to computers or equipment (5 cases) .....	5,704		5,704	
Damage to vehicles (41 cases) .....	67,094	15,891	36,187	15,016



LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2011-2012 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
Theft of BlackBerry (6 cases) .....	1,875		1,875	
Theft of car radio .....	300		300	
Theft of cellular phone .....	42		42	
Theft of central processing unit .....	630		630	
Theft of computer mouse .....	20		20	
Theft of laptop (8 cases) .....	8,455		8,455	
Theft of office equipment (2 cases) .....	435		435	
Theft of outdoor ashtray .....	406		406	
Theft of outdoor fire alarm bell .....	996		996	
Theft of sunglasses from Surplus Crown Asset inventory .....	53		53	
Theft of USB key (2 cases) .....	20		20	
Vandalism to building (6 cases) .....	5,484		5,484	
Vandalism to property (3 cases) .....	225		225	
<b>Shared Services Canada</b>				
Theft of BlackBerry (6 cases) .....	2,805	55	2,750	
<b>TRANSPORT</b>				
<b>Department</b>				
Theft of television (1 case) .....	4,901		4,901	
Theft of informatics equipment (2 cases) .....	23,470		23,470	
Theft of desktop computer and laptop (13 cases) .....	17,883		17,883	
Theft of materials and supplies (3 cases) .....	799		799	
Vandalism of government vehicles and other transportation equipment (5 cases) .....	5,115		5,115	
Vandalism to buildings and other real property (2 cases) .....	3,480		3,480	
<b>Office of Infrastructure of Canada</b>				
Theft of iPad .....	850		850	
Theft of Playbook .....	700		700	
<b>TREASURY BOARD</b>				
<b>Secretariat</b>				
Theft of laptop (6 cases) .....	10,200		10,200	
Theft of projector (1 case) .....	1,150		1,150	
<b>Canada School of Public Service</b>				
Theft of BlackBerry (1 case) .....	325		325	
Theft of laptop (2 cases) .....	7,510		7,510	
Theft of projector (2 cases) .....	4,000		4,000	
Theft of WIFI touch panel and docking station (1 case) .....	3,124		3,124	
<b>VETERANS AFFAIRS</b>				
<b>Department</b>				
Theft of cellular phone (4 cases) .....	1,746		1,746	
<b>Veterans Review and Appeal Board</b>				
Theft of cellular phone (1 case) .....	549		549	
<b>WESTERN ECONOMIC DIVERSIFICATION</b>				
Theft of BlackBerry (1 case) .....	140		140	
	1,858,211	28,935	1,805,927	23,349

# LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL LOSS, DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2011-2012

Brief description of loss	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Damage to fireproof door (1 case) .....	102		102	
Damage to government building (1 case) .....	1,021		1,021	
Damage to government vehicle in an accident (18 cases) .....	35,756		35,756	
Damage to grain truck (1 case) .....	10,883		10,883	
Loss of BlackBerry (4 cases) .....	2,196		2,196	
Loss of laboratory supplies (1 case) .....	14,449		14,449	
Loss of laptop (1 case) .....	1,500		1,500	
Loss of portable projector (1 case) .....	100		100	
<b>Canadian Food Inspection Agency</b>				
Damage to government vehicle in an accident (128 cases) .....	210,337	42,440	142,318	25,579
<b>Canadian Grain Commission</b>				
Damage to a BlackBerry (3 cases) .....	1,650		1,650	
Damage to government vehicle (2 cases) .....	4,700		4,700	
Damage to scientific equipment (1 case) .....	95,000			95,000
Loss of cell phone (2 cases) .....	1,100		1,100	
Loss of proximity access and ID cards (2 cases) .....	110	10	100	
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>				
<b>Department</b>				
Damage to government vehicle in an accident (6 cases) .....	18,121			18,121
Damage to iPad .....	399			399
<b>CANADA REVENUE AGENCY</b>				
Damage to government vehicle (17 cases) .....	53,222	1,313	51,909	
Damage to loading equipment (2 cases) .....	10,315		10,315	
Loss of informatic equipment and parts (16 cases) .....	5,560		5,560	
Loss of office equipment (41 cases) .....	4,829		4,829	
Loss of telecommunications equipment (32 cases) .....	8,376		8,376	
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Loss of laptop (2 cases) .....	3,677		3,677	
<b>Library and Archives of Canada</b>				
Damage to government vehicle in an accident (1 case) .....	1,531		1,531	
<b>CITIZENSHIP AND IMMIGRATION</b>				
<b>Department</b>				
Damage to government vehicle in an accident (2 cases) .....	2,845		2,845	
Loss of BlackBerry (7 cases) .....	2,640		2,640	
<b>Immigration and Refugee Board of Canada</b>				
Loss of projector (1 case) .....	900		900	
Loss of soundstation Polycom Telephone set (3 cases) .....	1,800		1,800	
<b>ENVIRONMENT</b>				
<b>Department</b>				
Damage to government vehicle in an accident (4 cases) .....	15,932		15,932	
Loss of truck .....	25,062		25,062	
Loss of all terrain vehicle .....	8,650		8,650	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL LOSS, DESTRUCTION OR DAMAGE —  
OCCURRENCE OR DISCOVERY IN 2011-2012—*Continued*

Brief description of loss	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of bag telephone .....	550		550	
Loss of binoculars (4 cases) .....	1,650		1,650	
Loss of boat .....	743		743	
Loss of digital and video camera (2 cases) .....	1,444		1,444	
Loss of GPS (4 cases) .....	1,827		1,827	
Loss of hand held radio (2 cases) .....	890		890	
<b>Parks Canada Agency</b>				
Loss of various materials (113 cases) .....	38,153		38,153	
Loss of equipment (5 cases) .....	321		321	
Damage to vehicles (35 cases) .....	233,730	2,021	230,600	1,109
Damage to special vehicles (5 cases) .....	10,584		10,584	
Damage to a sign (1 case) .....	500		500	
Damage to roads and bridges (5 cases) .....	396,694	30,458	366,236	
Damage to real property (7 cases) .....	63,025		63,025	
Damage to equipment due to accidents (5 cases) .....	3,644		3,644	
Damage to government vehicle due to accident (2 cases) .....	30,052		30,052	
<b>FINANCE</b>				
<b>Department</b>				
Damage to government vehicle (2 cases) .....	885		885	
Loss of BlackBerry (1 case) .....	550		550	
<b>Auditor General</b>				
Loss of BlackBerry (2 cases) .....	250		250	
Loss of encrypted USB key (2 cases) .....	184		184	
<b>Financial Transactions and Reports Analysis Centre of Canada</b>				
Loss of BlackBerry (5 cases) .....	1,850		1,850	
<b>Office of the Superintendent of Financial Institutions</b>				
Loss of BlackBerry (2 cases) .....	1,098		1,098	
<b>FISHERIES AND OCEANS</b>				
<b>Department</b>				
Damage of government vehicles and other transportation equipment (122 cases) .....	123,009	6,158	111,128	5,723
Damage of machinery, equipment, furniture and furnishing (6 cases) .....	24,085		24,085	
Damage to buildings and other real property (6 cases) .....	164,022		149,443	14,579
Loss of laptop (1 case) .....	500		500	
Loss of machinery, equipment, furniture and furnishing (21 cases) .....	34,920		34,920	
Loss of materials and supplies (1 case) .....	35		35	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
<b>Department</b>				
Damage to a pool due to fire .....	10,000		10,000	
Loss of alcohol products .....	3,794		3,794	
<b>Canadian International Development Agency</b>				
Loss of laptop (2 cases) .....	2,200		2,200	
Loss of BlackBerry (4 cases) .....	2,200		2,200	
<b>HEALTH</b>				
<b>Department</b>				
Damage to digital camera (1 case) .....	330		330	
Loss of BlackBerry (14 cases) .....	2,000		2,000	
Loss of cellular phone (1 case) .....	150		150	

# LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL LOSS, DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2011-2012—*Continued*

Brief description of loss	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of laptop (1 case) .....	1,100		1,100	
Loss of standard masses from a measuring scale (1 case) .....	200		200	
<b>Canadian Institutes of Health Research</b>				
Loss of video camera (1 case) .....	130		130	
<b>Public Health Agency of Canada</b>				
Loss of BlackBerry (3 cases) .....	1,548		1,548	
Loss of laptop (1 case) .....	2,500		2,500	
Loss of wireless conference phone (1 case) .....	999		999	
Loss of internet stick (1 case) .....	200		200	
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>				
<b>Department</b>				
Damage to an electronic equipment .....	288		288	
Damage to computer equipment (4 cases) .....	2,852		2,852	
Damage to office equipment (5 cases) .....	1,568		1,568	
Damage to government vehicles (70 cases) .....	31,668		31,668	
Loss of computer equipment (3 cases) .....	420		420	
Loss of electronic equipment (2 cases) .....	6,025		6,025	
Loss of materials and supplies (523 cases) .....	8,003		8,003	
Loss of telecommunication equipment (8 cases) .....	3,375		3,375	
<b>Canada Industrial Relations Board</b>				
Damage to a BlackBerry .....	135		135	
Loss of Bluetooth Dongle .....	15		15	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Damage to government vehicle .....	700		700	
Loss of BlackBerry (7 cases) .....	3,850		3,850	
Loss of cell phone (1 case) .....	52		52	
Loss of USB flashdrive (3 cases) .....	25		25	
Loss of laptop (2 cases) .....	4,000		4,000	
<b>INDUSTRY</b>				
<b>Department</b>				
Damage to automatic perimeter gate (1 case) .....	5,600		5,600	
Damage to vehicle (6 cases) .....	4,765		4,765	
Loss of antenna (3 cases) .....	4,756		4,756	
Loss of BlackBerry (20 cases) .....	2,335		2,335	
Loss of camera (11 cases) .....	1,408		1,408	
Loss of cellular phone (1 case) .....	70		70	
Loss of desktop computer and laptop (105 cases) .....	30,050		30,050	
Loss of DVD player (5 cases) .....	381		381	
Loss of industrial equipment (3 cases) .....	1,766		1,766	
Loss of monitor (57 cases) .....	10,101		10,101	
Loss of office equipment (11 cases) .....	5,982		5,982	
Loss of projector (17 cases) .....	11,633		11,633	
Loss of safety equipment (2 cases) .....	652		652	
Loss of scientific lab equipment (39 cases) .....	17,918		17,918	
Loss of server and printer (12 cases) .....	2,716		2,716	
Loss of software (1 case) .....	1,373		1,373	
Loss of telecom equipment (50 cases) .....	15,834		15,834	
Loss of video camera and video camera accessories (6 cases) .....	2,266		2,266	



LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL LOSS, DESTRUCTION OR DAMAGE —  
OCCURRENCE OR DISCOVERY IN 2011-2012—*Continued*

Brief description of loss	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>JUSTICE</b>				
<b>Department</b>				
Destruction of office supplies due to water leak (14 cases).....	569		569	
<b>Commissioner for Federal Judicial Affairs</b>				
Loss of BlackBerry (1 case) .....	85		85	
<b>Office of the Director of Public Prosecutions</b>				
Loss of BlackBerry (1 case) .....	600			600
Loss of control access cards (9 cases).....	45			45
<b>NATIONAL DEFENCE</b>				
<b>Department</b>				
Loss or damage machinery (15 items).....	21,012	2,075	18,937	
Loss or damage to computers (54 items).....	52,719	28	52,691	
Loss or damage to construction engineering equipment (2 items) .....	6,391		6,391	
Loss or damage to electrical equipment (59 items).....	1,121,094	3,050	1,118,044	
Loss or damage to laptops (22 items) .....	12,212	162	12,050	
Loss or damage to military kit (8,743 items) .....	537,762	44,728	489,774	3,260
Loss or damage to military specific equipment (3,804 items) .....	679,562	58,388	618,283	2,891
Loss or damage to non military specific equipment (2,101 items) .....	241,682	3,541	237,642	499
Loss or damage to technical equipment (239 items).....	287,800	524	283,678	3,598
Loss or damage to telecommunications equipment (273 items) .....	297,847	11,404	282,399	4,044
Loss or damage to tools (336 items) .....	28,496	237	28,025	234
Loss or damage to transportation equipment (26 items).....	28,419	375	28,044	
Loss or damage to weapons and accessories (2,673 items) .....	123,093	9,691	112,845	557
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Damage to government vehicle in an accident (2 cases) .....	13,042	4,479	8,563	
Loss of BlackBerry (7 cases) .....	1,650		1,650	
Loss of iPad (2 cases).....	1,300		600	700
<b>Canadian Nuclear Safety Commission</b>				
Loss of computer (1 case) .....	1,280		1,280	
<b>PARLIAMENT</b>				
<b>The Senate</b>				
Loss of broadcasting and audio-visual equipment (10 cases) .....	15,990		15,990	
Loss of office workstations (7 cases) .....	14,929		14,929	
<b>PRIVY COUNCIL</b>				
<b>Chief Electoral Officer</b>				
Loss of BlackBerry (2 cases) .....	750		750	
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>				
<b>Department</b>				
Loss of BlackBerry (10 cases) .....	500		500	
<b>Canada Border Services Agency</b>				
Damage to equipment (3 cases) .....	333		333	
Damage to property (5 cases) .....	3,918		3,918	

# LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL LOSS, DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2011-2012—Continued

Brief description of loss	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Damage to vehicle (8 cases) . . . . .	2,359		2,359	
Loss of cellular phones and BlackBerry (22 cases) . . . . .	5,585		5,585	
Loss of computer equipment (31 cases) . . . . .	1,800		1,800	
Loss of equipment (86 cases) . . . . .	1,555		1,555	
Loss of keys (236 cases) . . . . .	2,826		2,826	
Loss of uniform components (37 cases) . . . . .	5,687		5,687	
<b>Correctional Service of Canada</b>				
Damage due to accidental fire (2 cases) . . . . .	60		60	
Damage due to water pipe break (7 cases) . . . . .	87,375		87,375	
Damage following motor vehicle accident (72 cases) . . . . .	129,786	11,659	115,130	2,997
Damage to fence by motor vehicle (4 cases) . . . . .	11,157		11,157	
Damage to motor vehicle (5 cases) . . . . .	2,825		2,825	
Damage to plate glass window (3 cases) . . . . .	1,200		1,200	
Damage to property and equipment (11 cases) . . . . .	49,023		49,023	
Loss of asset inventories (12 cases) . . . . .	24,118		24,118	
<b>National Parole Board</b>				
Damage to vehicle (1 case) . . . . .	751		751	
Loss of BlackBerry (1 case) . . . . .	625		625	
<b>Royal Canadian Mounted Police</b>				
Damage or loss of computers or equipment (130 cases) . . . . .	143,722	100	143,622	
Damage to buildings or property (8 cases) . . . . .	88,903		88,903	
Damage to vehicles (688 cases) . . . . .	2,517,580	500,794	1,794,433	222,353
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
Damage to BlackBerry (1 case) . . . . .	50		50	
Damage to building (11 cases) . . . . .	53,372		53,372	
Damage to cellular telephone (1 case) . . . . .	50		50	
Damage to property (22 cases) . . . . .	8,234		8,234	
Damage to vehicle (8 cases) . . . . .	20,770		14,300	6,470
Loss of Abloy key (3 cases) . . . . .	2,208		2,208	
Loss of BlackBerry (17 cases) . . . . .	5,186		5,186	
Loss of cellular telephone (5 cases) . . . . .	1,285		1,285	
Loss of computer data from access cards . . . . .	905		905	
Loss of informatics equipment (4 cases) . . . . .	270		270	
Loss of pager . . . . .	80		80	
Loss of parking pass . . . . .	20		20	
Loss of promotional kiosk . . . . .	3,059	120	2,939	
<b>Shared Services Canada</b>				
Loss of BlackBerry (17 cases) . . . . .	9,250		9,250	
Loss of pager (1 case) . . . . .	20		20	
<b>TRANSPORT</b>				
<b>Department</b>				
Damage of government vehicles and other transportation equipment (26 cases) . . . . .	28,079		28,079	
Damage to buildings and other real property (1 case) . . . . .	23,596		23,596	
Loss of BlackBerry and cell phones (17 cases) . . . . .	2,267		2,267	
Loss of camera (2 cases) . . . . .	400		400	
Loss of laptop (1 case) . . . . .	300		300	
Loss of materials and supplies (2 cases) . . . . .	450		450	
<b>Canadian Transportation Agency</b>				
Loss of BlackBerry (1 case) . . . . .	125		125	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL LOSS, DESTRUCTION OR DAMAGE —  
OCCURRENCE OR DISCOVERY IN 2011-2012—*Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>TREASURY BOARD</b>				
<b>Secretariat</b>				
Loss of BlackBerry (6 cases) .....	3,100	1,100	2,000	
Loss of laptop (1 case) .....	150		150	
<b>VETERANS AFFAIRS</b>				
<b>Department</b>				
Loss of access cards ( 4 cases) .....	400		400	
<b>WESTERN ECONOMIC DIVERSIFICATION</b>				
Loss of cellular phone (1 case) .....	236		236	
	8,622,320	734,855	7,478,707	408,758

# LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>								
<b>Department</b>								
Fraudulent use of timesheet .....	2004-2005	16,556	40,359 <sup>(2)</sup>	56,915	22,007 <sup>(1)</sup>	3,000	26,915	4,993
Forged endorsement of a cheque (1 case) ..	2010-2011	1,252	(1,252)					
<b>Canadian Food Inspection Agency</b>								
Damage to government vehicle in an accident (125 cases) .....	2010-2011	205,030		205,030	34,317	4,816	165,897	
<b>Canadian Grain Commission</b>								
Misuse of employee travel card (4 cases) .....	2009-2010	13,472		13,472	11,433	1,155		884
<b>CANADA REVENUE AGENCY</b>								
Fraudulent overtime claims (2 cases) .....	1997-98	133,792		133,792	86,160	1,342	45,000	1,290
Personal purchases made by an employee using a CRA charge card .....	2007-2008	4,064		4,064	1,765	1,539		760
Personal purchases of an employee using a CRA charge card and fraudulent claims for payment .....	2005-2006	7,752		7,752				7,752
Personal purchases made by an employee using a CRA charge card .....	2008-2009	3,219		3,219				3,219
False statement on income tax return .....	2009-2010	16,720		16,720	950			15,770
False or fraudulent travel, removal or overtime claims .....	2010-2011	9,699		9,699		3,472	6,227	
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)								
Income tax .....	2001-2002	11,371,419		11,371,419	5,347,337		5,924,083 <sup>(1)</sup>	99,999
Income tax .....	2002-2003	8,768,905		8,768,905	4,756,128		4,007,542 <sup>(1)</sup>	5,235
Income tax .....	2003-2004	12,026,416		12,026,416	8,622,886		3,265,319 <sup>(1)</sup>	138,211
Income tax .....	2004-2005	7,922,895		7,922,895	5,545,060	36,150	2,202,485 <sup>(1)</sup>	139,200
Income tax .....	2005-2006	9,648,565		9,648,565	6,127,468	16,151	2,590,370 <sup>(1)</sup>	914,576
Income tax .....	2006-2007	5,865,180		5,865,180	2,656,140	20,418	2,171,321 <sup>(1)</sup>	1,017,301
Income tax .....	2007-2008	13,004,212		13,004,212	3,678,565	134,310	7,105,372 <sup>(1)</sup>	2,085,965
Income tax .....	2008-2009	15,562,835	(501,070)	15,061,765	7,434,240	237,854	3,508,294 <sup>(1)</sup>	3,881,377
Income tax .....	2009-2010	7,428,731		7,428,731	2,096,769	815,059	1,196,802 <sup>(1)</sup>	3,320,101
Income tax .....	2010-2011	22,442,722		22,442,722	6,739,052	1,629,833	8,381,496 <sup>(1)</sup>	5,692,341
Goods and services tax/harmonized sales tax .....	2001-2002	9,442,892		9,442,892	1,770,103		7,669,691	3,098
Goods and services tax/harmonized sales tax .....	2002-2003	13,042,536		13,042,536	1,125,860	22,713	11,794,827 <sup>(1)</sup>	99,136
Goods and services tax/harmonized sales tax .....	2003-2004	6,800,491		6,800,491	2,710,499	26,255	3,725,289 <sup>(1)</sup>	338,448
Goods and services tax/harmonized sales tax .....	2004-2005	4,581,548		4,581,548	1,258,010	3,671	3,037,126 <sup>(1)</sup>	282,741
Goods and services tax/harmonized sales tax .....	2005-2006	5,924,283		5,924,283	1,499,196	39,257	3,501,132 <sup>(1)</sup>	884,698
Goods and services tax/harmonized sales tax .....	2006-2007	8,692,483	(17,804)	8,674,679	2,808,281	22,690	5,282,899 <sup>(1)</sup>	560,809



LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Goods and services tax/harmonized sales tax .....	2007-2008	17,198,434		17,198,434	3,331,063	29,746	11,803,333 <sup>(1)</sup>	2,034,292
Goods and services tax/harmonized sales tax .....	2008-2009	13,735,115		13,735,115	5,144,718	100,826	6,153,594 <sup>(1)</sup>	2,335,977
Goods and services tax/harmonized sales tax .....	2009-2010	7,265,375		7,265,375	1,792,401	86,411	2,378,534 <sup>(1)</sup>	3,008,029
Goods and services tax/harmonized sales tax .....	2010-2011	4,445,660		4,445,660	1,181,469	419,679	623,862 <sup>(1)</sup>	2,220,650
Other administered losses .....	2006-2007	72,003		72,003	67,119	351	508	4,025
Other administered losses .....	2008-2009	96,645		96,645	950	6,494	83,072	6,129
Other administered losses .....	2009-2010	111,065		111,065	28,844	7,480	30,700 <sup>(1)</sup>	44,041
Other administered losses .....	2010-2011	161,040		161,040	101,191	19,627	3,661	36,561
<b>CANADIAN HERITAGE</b>								
<b>Department</b>								
False or fraudulent claims for grants and contributions (1 case) .....	2010-2011	130,000		130,000			130,000 <sup>(1)</sup>	
<b>CITIZENSHIP AND IMMIGRATION</b>								
<b>Department</b>								
Misappropriation of funds .....	2002-2003	178,540	(316)	178,224	15,178			163,046
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>								
Damage to government vehicle in an accident (4 cases) .....	2010-2011	6,724		6,724			6,724 <sup>(1)</sup>	
<b>ENVIRONMENT</b>								
<b>Department</b>								
Damage to BlackBerry and ID/Access card due to car fire .....	2009-2010	58		58			58 <sup>(1)</sup>	
Damage to government properties due to house fire .....	2009-2010	200		200			200 <sup>(1)</sup>	
Damage to government vehicle - Shuttle .....	2009-2010	4,000		4,000			4,000 <sup>(1)</sup>	
Damage to government vehicle in an accident (12 cases) .....	2010-2011	94,562		94,562	1,816		92,746 <sup>(1)</sup>	
Damage to Yellowknife Crown housing unit by former employee .....	2010-2011	13,986		13,986	4,096			9,890
Drill and replace safe lock by locksmith .....	2009-2010	650		650			650 <sup>(1)</sup>	
Personal use of Government Travel Card .....	2010-2011	5,547		5,547		5,547		
Loss of BlackBerry (4 cases) .....	2009-2010	830		830			830 <sup>(1)</sup>	
Theft of audio/video equipment (4 cases) ..	2003-2004	14,998		14,998			14,998 <sup>(1)</sup>	
Theft of cellular phone .....	2009-2010	180		180			180 <sup>(1)</sup>	
Theft of cellular phone as a result of vehicle break-in (2 cases) .....	2009-2010	200		200	94		106 <sup>(1)</sup>	
Theft of digital camera .....	2009-2010	100		100			100 <sup>(1)</sup>	
Theft of laptop (16 cases) .....	2001-2002	63,390		63,390	2,286		61,104 <sup>(1)</sup>	

# LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

## PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Theft of laptop (13 cases) . . . . .	2003-2004	47,840		47,840	2,200		45,640 <sup>(1)</sup>	
Theft of laptop (9 cases) . . . . .	2004-2005	41,058		41,058	1,800		39,258 <sup>(1)</sup>	
Theft of laptop (6 cases) . . . . .	2009-2010	8,100		8,100			8,100 <sup>(1)</sup>	
Theft of office equipment (8 cases) . . . . .	2001-2002	2,008		2,008			2,008 <sup>(1)</sup>	
Theft of optical equipment (7 cases) . . . . .	2001-2002	15,485		15,485	637		14,848 <sup>(1)</sup>	
Theft of public money . . . . .	2009-2010	40		40			40 <sup>(1)</sup>	
<b>Parks Canada Agency</b>								
Damage to boarding bridge (1 case) . . . . .	2009-2010	1,180		1,180	1,180 <sup>(1)</sup>			
Damage to government vehicle due to accident (29 cases) . . . . .	2008-2009	105,885	1,200	107,085	9,034 <sup>(1)</sup>		76,876	21,175
Damage to government vehicle due to accident (24 cases) . . . . .	2009-2010	67,937		67,937			67,937 <sup>(1)</sup>	
Damage to government vehicle due to accident (57 cases) . . . . .	2010-2011	116,051		116,051	8,513		101,419 <sup>(1)</sup>	6,119
Damage to property and equipment due to water damage (71 cases) . . . . .	2010-2011	930,145		930,145	150,000	88,827	691,318 <sup>(1)</sup>	
Miscellaneous damage caused by storms (33 cases) . . . . .	2010-2011	8,362,596	123,571	8,486,167		67,927	8,418,240 <sup>(1)</sup>	
Net cashier shortages (gross shortages \$ 30,476; gross overages \$ 19,884) . . . . .	2008-2009	10,593		10,593			10,593 <sup>(1)</sup>	
Vandalism on building (10 cases) . . . . .	2010-2011	46,450		46,450			8,013	38,437
<b>FISHERIES AND OCEANS</b>								
<b>Department</b>								
Damage to government vehicles (63 cases) . . . . .	2009-2010	143,144		143,144	35,649		103,906	3,589
Fraudulent endorsement of cheques . . . . .	2009-2010	61,039		61,039	39,420			21,619
Fraudulent use of acquisition card . . . . .	2009-2010	2,500	(2,106)	394		394		
Fraudulent use of acquisition card . . . . .	2010-2011	2,762		2,762		2,762		
Fraudulent use of acquisition card due to identity theft (7 cases) . . . . .	2010-2011	3,817		3,817	1,669	2,148		
Loss of receipts (2 cases) <sup>(1)</sup> . . . . .	2010-2011	240		240		60	180 <sup>(1)</sup>	
Loss of vessel in fire . . . . .	2010-2011	50,000		50,000			15,000	35,000
Theft of receipts . . . . .	2010-2011	594		594		594		
Unauthorized use of designated travel card (10 cases) . . . . .	2009-2010	21,165		21,165	15,270			5,895
Vandalism - Destruction of 3 fishing vessels bought through the Marshall Program . . . . .	2003-2004	1,875,000	(825,000)	1,050,000	6,000	800,000	244,000 <sup>(1)</sup>	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>								
<b>Department</b>								
Fraud involving immigration revenue . . . . .	2003-2004	2,000,000	200,000	2,200,000	450,000			1,750,000
Fraudulent travel or overtime claims (3 cases) . . . . .	2003-2004	42,559	(410)	42,149			1,149	41,000
Theft of immigration, mission visa/ consular funds . . . . .	1994-95	176,857		176,857				176,857
Theft of mission funds (3 cases) . . . . .	2000-2001	935,794		935,794				935,794

# LOSSES OF PUBLIC MONEY OR PROPERTY --- UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
<b>Canadian International Development Agency</b>								
False or fraudulent claims for grants and contributions (3 cases) .....	2008-2009	2,991,215	(946,409)	2,044,806	186,762 <sup>(1)</sup>	11,998	1,846,046 <sup>(1)</sup>	
False or fraudulent claims for grants and contributions (2 cases) <sup>(1)</sup> .....	2009-2010	703,000	525,906	1,228,906	703,000 <sup>(1)</sup>	525,906		
False or fraudulent claims for grants and contributions (2 cases) .....	2010-2011	65,000	(12,000)	53,000			30,000	23,000
Fraudulent claims for payment .....	2010-2011	12,379		12,379				12,379
Misuse of funds to make personal purchases .....	2010-2011	11,220		11,220		2,600		8,620
<b>HEALTH</b>								
<b>Department</b>								
Claims for false overtime and misuse of taxi chits (1 case) .....	2009-2010	30,000	(21,462) <sup>(1)</sup>	8,538				8,538
False or fraudulent claims for contributions (3 cases) .....	2009-2010	8,399,000		8,399,000	557,559	14,042	4,518,071	3,309,328
False or fraudulent claims for contributions (1 case) .....	2010-2011	260,827		260,827	26,000	24,000		210,827
Fraudulent claims for benefits (2 cases) .....	2007-2008	149,674	10,817	160,491				160,491
Fraudulent claims for benefits (2 cases) .....	2009-2010	251,000	43,466 <sup>(1)</sup>	294,466	69,376			225,090
Fraudulent travel claims and unreported leave of absence (1 case) .....	2010-2011	63,714		63,714	5,000			58,714
Misuse of government acquisition card (1 case) .....	2009-2010	19,222		19,222	5,443			13,779
Overpayments - Non-insured health services providers (5 cases) .....	2009-2010	10,683,689	(5,172,440) <sup>(1)</sup>	5,511,249				5,511,249
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>								
<b>Department</b>								
Fraudulent claims for benefits:								
Employment Insurance Benefits. ....	2004-2005	68,476,029	18,513,681 <sup>(1)</sup>	86,989,710	61,114,227 <sup>(1)</sup>	861,525	25,013,958 <sup>(1)</sup>	
Employment Insurance Benefits. ....	2005-2006	127,650,924	(16,505,971) <sup>(1)</sup>	111,144,953	78,215,728 <sup>(1)</sup>	3,048,926	10,450,910 <sup>(1)</sup>	19,429,389
Employment Insurance Benefits. ....	2006-2007	152,555,845	(17,329,058) <sup>(1)</sup>	135,226,787	92,622,982 <sup>(1)</sup>	5,588,765	1,122,515 <sup>(1)</sup>	35,892,525
Employment Insurance Benefits. ....	2007-2008	146,870,081	(8,775,036) <sup>(1)</sup>	138,095,045	89,522,402 <sup>(1)</sup>	7,102,385	755,074 <sup>(1)</sup>	40,715,184
Employment Insurance Benefits. ....	2008-2009	116,135,633	(6,388,169) <sup>(1)</sup>	109,747,464	62,347,065 <sup>(1)</sup>	7,769,528	431,221 <sup>(1)</sup>	39,199,650
Employment Insurance Benefits (112,561 cases) .....	2009-2010	119,124,773	(12,116,716) <sup>(1)</sup>	107,008,057	45,158,805 <sup>(1)</sup>	13,572,322	169,101 <sup>(1)</sup>	48,107,829
Employment Insurance Benefits (115,812 cases) .....	2010-2011	136,713,797	(7,576,482)	129,137,315	25,787,641 <sup>(1)</sup>	27,360,654	81,573 <sup>(1)</sup>	75,907,447
Family Allowances. ....	1988-89	144,968	(21,875)	123,093	60,664		61,849	580
Family Allowances. ....	1991-92	79,520	(5,817)	73,703	25,689		42,967	5,047
Family Allowances. ....	1993-94	113,772	42,974	156,746	44,091		111,252	1,403
Family Allowances. ....	1994-95	3,690	23,347 <sup>(1)</sup>	27,037	9,550	1,193	16,294	
Old Age Security .....	1985-86	168,923	430,684	599,607	180,008	4,789	184,955	229,855
Old Age Security .....	1986-87	173,459	68,877	242,336	98,244	(380)	143,876	596
Old Age Security .....	1987-88	348,198	(103,471)	244,727	135,493	2,451	82,923	23,860
Old Age Security .....	1988-89	1,149,776	(478,928)	670,848	230,123	1,126	276,880	162,719

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
 PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Old Age Security .....	1989-90	745,061	16,679	761,740	153,563	11,446	216,743	379,988
Old Age Security .....	1990-91	450,788	39,304	490,092	120,607		192,431	177,054
Old Age Security .....	1991-92	563,001	159,797 <sup>(1)</sup>	722,798	146,017	2,501	461,358	112,922
Old Age Security .....	1992-93	541,650	565,793	1,107,443	153,492	6,514	817,659	129,778
Old Age Security .....	1993-94	256,140	168,824	424,964	87,397	1,957	171,205	164,405
Old Age Security .....	1994-95	1,076,882	138,857 <sup>(1)</sup>	1,215,739	191,427	9,308	772,415	242,589
Old Age Security .....	1995-96	558,177	446,246	1,004,423	463,925	18,457	443,435	78,606
Old Age Security .....	1996-97	556,744	1,014	557,758	47,513		360,504	149,466
Old Age Security .....	1997-98	808,271	402,225	1,210,496	187,210	6,465	649,131 <sup>(1)</sup>	367,690
Old Age Security .....	1998-99	955,473	203,073	1,158,546	274,486	9,927	422,651 <sup>(1)</sup>	451,482
Old Age Security .....	1999-2000	517,463	(63,522)	453,941	208,415	6,343	105,433 <sup>(1)</sup>	133,750
Old Age Security .....	2000-2001	985,419	(129,831)	855,588	217,780	1,412	99,651 <sup>(1)</sup>	536,745
Old Age Security .....	2001-2002	3,658,263	(3,137,024) <sup>(1)</sup>	521,239	84,332 <sup>(1)</sup>	1,586	69,331	365,990
Old Age Security .....	2002-2003	843,538	(248,553)	594,985	121,671	7,871	190,300	275,143
Old Age Security .....	2003-2004	2,330,524	(871,247)	1,459,277	109,000	4,325	89,517	1,256,435
Old Age Security .....	2004-2005	1,013,070	(694,547)	318,523	87,678	14,434		216,411
Old Age Security .....	2005-2006	718,362	(253,155)	465,207	52,605	5,400	160,743 <sup>(1)</sup>	246,459
Old Age Security .....	2008-2009	134,360		134,360	21,055	12,664		100,641
Old Age Security (15 cases) .....	2009-2010	606,989	(16,326)	590,663	70,525	14,121		506,017
Old Age Security (2 cases) .....	2010-2011	95,829		95,829	3,046	11,307		81,476
Canada Pension Plan .....	1979-80	249	(249) <sup>(1)</sup>					
Canada Pension Plan .....	1986-87	3,034	6,807 <sup>(1)</sup>	9,841	3,034 <sup>(1)</sup>			6,807
Canada Pension Plan .....	1987-88	2,815	(2,815) <sup>(1)</sup>					
Canada Pension Plan .....	1989-90	204,857	(183,862) <sup>(1)</sup>	20,995	11,946 <sup>(1)</sup>			9,049
Canada Pension Plan .....	1990-91	1,237,299	(1,025,050) <sup>(1)</sup>	212,249	172,163 <sup>(1)</sup>	2,244	6,070 <sup>(1)</sup>	31,772
Canada Pension Plan .....	1991-92	400,740	153,843 <sup>(1)</sup>	554,583	383,477 <sup>(1)</sup>	7,021	25,764 <sup>(1)</sup>	138,321
Canada Pension Plan .....	1992-93	305,029	94,866 <sup>(1)</sup>	399,895	299,364 <sup>(1)</sup>	3,820	17,741 <sup>(1)</sup>	78,970
Canada Pension Plan .....	1993-94	244,571	(40,801) <sup>(1)</sup>	203,770	165,178 <sup>(1)</sup>	600	8,562 <sup>(1)</sup>	29,430
Canada Pension Plan .....	1994-95	554,947	(157,269) <sup>(1)</sup>	397,678	304,201 <sup>(1)</sup>	5,298	10,479 <sup>(1)</sup>	77,700
Canada Pension Plan .....	1995-96	724,248	441,007 <sup>(1)</sup>	1,165,255	803,956 <sup>(1)</sup>	25,344		335,955
Canada Pension Plan .....	1996-97	287,024	514,695 <sup>(1)</sup>	801,719	533,061 <sup>(1)</sup>	11,121	91,501 <sup>(1)</sup>	166,036
Canada Pension Plan .....	1997-98	1,862,075	(986,199) <sup>(1)</sup>	875,876	535,437 <sup>(1)</sup>	13,897	17,499 <sup>(1)</sup>	309,043
Canada Pension Plan .....	1998-99	922,012	358,627 <sup>(1)</sup>	1,280,639	649,271 <sup>(1)</sup>	29,957	149,405 <sup>(1)</sup>	452,006
Canada Pension Plan .....	1999-2000	1,166,820	344,456 <sup>(1)</sup>	1,511,276	865,469 <sup>(1)</sup>	12,954	31,312 <sup>(1)</sup>	601,541
Canada Pension Plan .....	2000-2001	1,426,831	(320,107) <sup>(1)</sup>	1,106,724	532,172 <sup>(1)</sup>	24,054	98,214 <sup>(1)</sup>	452,284
Canada Pension Plan .....	2001-2002	1,675,005	(652,436) <sup>(1)</sup>	1,022,569	635,229 <sup>(1)</sup>	10,991	88,551 <sup>(1)</sup>	287,798
Canada Pension Plan .....	2002-2003	540,077	147,999 <sup>(1)</sup>	688,076	370,277 <sup>(1)</sup>	20,581	31,643 <sup>(1)</sup>	265,575
Canada Pension Plan .....	2003-2004	331,076	616,554 <sup>(1)</sup>	947,630	362,546 <sup>(1)</sup>	21,839	30,143 <sup>(1)</sup>	533,108
Canada Pension Plan .....	2004-2005	709,351	(42,197) <sup>(1)</sup>	667,154	232,928 <sup>(1)</sup>	49,935	18,812 <sup>(1)</sup>	365,479
Canada Pension Plan .....	2005-2006	392,020	233,022 <sup>(1)</sup>	625,042	261,850 <sup>(1)</sup>	10,069	11,198 <sup>(1)</sup>	341,925
Canada Pension Plan .....	2006-2007	27,486	1,247,663 <sup>(1)</sup>	1,275,149	355,702 <sup>(1)</sup>	73,126		846,321
Canada Pension Plan .....	2007-2008	852,364	314,887 <sup>(1)</sup>	1,167,251	396,806 <sup>(1)</sup>	11,613	53,121 <sup>(1)</sup>	705,711
Canada Pension Plan .....	2008-2009	724,860	(220,790)	504,070	125,555	42,535		335,980
Canada Pension Plan (292 cases) .....	2009-2010	606,033	489,981 <sup>(1)</sup>	1,096,014	371,194 <sup>(1)</sup>	88,092	22,976 <sup>(1)</sup>	613,752
Canada Pension Plan (336 cases) .....	2010-2011	983,060	(404,891)	578,169	103,619 <sup>(1)</sup>	18,545		456,005
Fraudulent application forms pursuant to Canada student loans (11 cases) .....	2004-2005	68,010	(43,232) <sup>(1)</sup>	24,778			24,778 <sup>(1)</sup>	
Fraudulent application forms pursuant to Canada student loans (7 cases) .....	2005-2006	37,397	(15,774) <sup>(1)</sup>	21,623			6,847	14,776
Fraudulent application forms pursuant to Canada Student loans (2 cases) .....	2006-2007	5,195	(5,054) <sup>(1)</sup>	141			141 <sup>(1)</sup>	



LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Fraudulent application forms pursuant to Canada student loans (3 cases) .....	2008-2009	11,059	(479) <sup>(1)</sup>	10,580				10,580
Fraudulent application forms pursuant to Canada student loans (19 cases) .....	2009-2010	137,572	5,711 <sup>(1)</sup>	143,283	6,440	727	38,077 <sup>(1)</sup>	98,039
Fraudulent application forms pursuant to Canada student loans (2 cases) .....	2010-2011	6,720	31	6,751			450	6,301
Fraudulent claim for Universal Child Care Benefits (1 case) .....	2009-2010	6,500		6,500	2,200 <sup>(1)</sup>	600		3,700
Fraudulent claim for Universal Child Care Benefits (1 case) .....	2010-2011	5,400		5,400	1,900			3,500
Losses of public money:								
Fraudulent direct deposit (1 case) . . .	2004-2005	44,293		44,293	17,774	600		25,919
Fraud by an employee (2 cases) .....	2006-2007	11,767	(32)	11,735	1,250	200		10,285
Fraudulent operation by an employee (Old Age Security) (3 cases) .....	2008-2009	115,669		115,669	10,630	11,307		93,732
Fraudulent access to government funds (Grants and contributions) (4 cases) .....	2008-2009	95,794		95,794				95,794
Fraudulent access to government funds (Grants and contributions) (1 case) .....	2009-2010	80,000		80,000	10,000			70,000
Fraudulent charges on government acquisition card (1 case) .....	2010-2011	4,472		4,472		4,472		
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>								
<b>Department</b>								
Fraudulent claims for post-secondary student support program, Quebec region (1 case) .....	2005-2006	60,000		60,000			9,000	51,000
Fraudulent use of acquisition card .....	2010-2011	29,972		29,972				29,972
Unauthorized use of acquisition card . . . .	2010-2011	12,300		12,300		12,300		
<b>INDUSTRY</b>								
<b>Department</b>								
Misuse of travel card .....	2010-2011	3,339		3,339		3,339		
<b>National Research Council of Canada</b>								
Misrepresentation of a former employee's study leave status .....	2010-2011	71,356		71,356			41,356 <sup>(1)</sup>	30,000
<b>JUSTICE</b>								
<b>Department</b>								
Theft of BlackBerry .....	2010-2011	400		400			400 <sup>(1)</sup>	
Theft of laptops .....	2010-2011	2,300		2,300			2,300 <sup>(1)</sup>	
<b>Canadian Human Rights Commission</b>								
Destruction of a chair due to a fire (1 case) .....	2010-2011	500		500			500 <sup>(1)</sup>	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
*PUBLIC ACCOUNTS OF CANADA—Continued*

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
<b>NATIONAL DEFENCE</b>								
<b>Department</b>								
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa.....	1999-2000	28,305	63,047	91,352	24,391			66,961
Fraudulent claims for education allowances CFSU Brussels .....	2002-2003	92,000		92,000	23,800	2,400		65,800
Fraudulent payments deposited into personal bank account in Ottawa .....	2007-2008	33,948		33,948	5,600	2,400		25,948
Loss of cash and vouchers at Op Archer (3 cases) .....	2006-2007	7,268		7,268				7,268
Loss of standing advance Kandahar - suspected theft.....	2008-2009	20,538		20,538			(1)	20,538
Sub cashier shortage CFB St-Jean .....	2008-2009	377		377		377	(1)	
Loss of public funds HMCS Iroquois .....	2009-2010	420		420		420		
Loss of public funds ASU Edmonton (2 cases) .....	2009-2010	71		71		71	(1)	
Loss of public funds CFB Kingston.....	2009-2010	800		800				800
Loss of public funds 8 Wing Trenton - theft .....	2009-2010	3,870	2,688	6,558			6,558 <sup>(1)</sup>	
Loss of public funds JTF Afghanistan (5 cases) .....	2009-2010	587		587		417	(1)	170
Loss due to possible fraud by an ex-military at HMCS Montreal.....	2006-2007	200		200	50			150 <sup>(1)</sup>
Fraudulent claims CFB Halifax (1 case).....	2010-2011	68,374	872	69,246				69,246
Fraudulent use of payment instrument North Bay.....	2010-2011	148		148		148		
Loss of accountable advances 8 Wing Trenton .....	2010-2011	662		662				662 <sup>(1)</sup>
Loss of accountable advances Afghanistan (18 cases).....	2010-2011	8,485		8,485	32	2,136		6,317 <sup>(1)</sup>
Loss of accountable advances CFB Dundurn .....	2010-2011	100		100		100		
Loss of accountable advances CFB Edmonton (16 cases).....	2010-2011	10,528		10,528				10,528 <sup>(1)</sup>
Loss of accountable advances CFB Valcartier (1 case) .....	2010-2011	5		5		5	(1)	
Loss of accountable advances HMCS Charlottetown.....	2010-2011	530		530		530	(1)	
Loss or damage to computers (265 items).....	2010-2011	1,065,462		1,065,462	5,360		1,059,709	393
Loss or damage to military kit (9,897 items) .....	2010-2011	568,934		568,934	57,545		511,100	289
Loss or damage to military specific equipment (3,192 items) .....	2010-2011	692,268		692,268	27,035		665,179	54
Loss or damage to non military specific equipment (6,064 items) .....	2010-2011	846,302		846,302	43,707		802,381	214
Loss or damage to telecommunications equipment (443 items) .....	2010-2011	430,605		430,605	4,241		426,265	99
Loss or damage to weapons and accessories (4,749 items).....	2010-2011	320,481		320,481	9,903		310,221	357

# LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

## PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
<b>NATURAL RESOURCES</b>								
<b>Department</b>								
Fraudulent cashing of traveler's cheques (2 cases) . . . . .	2007-2008	12,895		12,895	2,409	6,255		4,231
Theft and unauthorized use of taxi chits . . . . .	2010-2011	769		769			769 <sup>(1)</sup>	
<b>PRIVY COUNCIL</b>								
<b>Department</b>								
Theft of taxi chits (2 cases) . . . . .	2009-2010	5,509		5,509	325		50	5,134
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>								
<b>Department</b>								
Loss of BlackBerry devices (13 cases) . . . . .	2010-2011	1,250		1,250			1,250 <sup>(1)</sup>	
Loss of laptop (1 case) . . . . .	2010-2011	1,600		1,600			1,600 <sup>(1)</sup>	
<b>Canada Border Services Agency</b>								
Fraudulent use of charge card . . . . .	2006-2007	265,000	(55,110)	209,890	9,040			200,850
Fraudulent use of acquisition card (1 case) . . . . .	2009-2010	2,091		2,091			2,091 <sup>(1)</sup>	
Loss of revenues due to <i>Customs Act</i> infractions—								
Non report/Smuggling . . . . .	2006-2007	3,488,297	(90,775)	3,397,522	673,283	3,159	2,697,073	24,007
Non report/Smuggling . . . . .	2008-2009	135,058	7,407	142,465	70,359		54,835 <sup>(1)</sup>	17,271
Non report/Smuggling . . . . .	2009-2010	328,773	(46,262)	282,511	173,140		107,167 <sup>(1)</sup>	2,204
Non report/Smuggling . . . . .	2010-2011	641,093	(543,013)	98,080	13,941		5,141 <sup>(1)</sup>	78,998
Misrepresentation—Value . . . . .	2006-2007	508,778	(380,396)	128,382	115,086		6,648	6,648
Misrepresentation—Value . . . . .	2008-2009	24,407		24,407	7,272		15,851 <sup>(1)</sup>	1,284
Misrepresentation—Value . . . . .	2009-2010	6,533,702	(1,783)	6,531,919	4,019,365		2,511,904 <sup>(1)</sup>	650
Misrepresentation—Value . . . . .	2010-2011	44,106	(27,911)	16,195	16,195			
Misrepresentation—Origin . . . . .	2006-2007	5,279,463	(879,404)	4,400,059	498,571		3,901,488 <sup>(1)</sup>	
Other infractions . . . . .	2009-2010	24,296		24,296	10,933		13,363 <sup>(1)</sup>	
Other infractions . . . . .	2010-2011	3,216	(2,466)	750			750 <sup>(1)</sup>	
Theft of cash (2 cases) . . . . .	2009-2010	3,800		3,800			3,800 <sup>(1)</sup>	
Fraudulent use of courier account (1 case) . . . . .	2009-2010	348		348			348 <sup>(1)</sup>	
Fraudulent use of Agency vehicle . . . . .	2010-2011	315		315		315		
<b>Correctional Service</b>								
Damage following motor vehicle accidents (66 cases) . . . . .	2009-2010	162,082		162,082	1,852	4,930	155,300 <sup>(1)</sup>	
Damage due to inmate disturbances (166 cases) . . . . .	2010-2011	54,815		54,815	3,599	2,590	47,707 <sup>(1)</sup>	919
Theft of receipts . . . . .	2010-2011	75		75				75
Vandalism of property and equipment (292 cases) . . . . .	2008-2009	51,018		51,018	4,436	2,048	43,927 <sup>(1)</sup>	607
Vandalism of property and equipment (1,505 cases) . . . . .	2009-2010	99,662		99,662	4,981	970	91,167 <sup>(1)</sup>	2,544

# LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

## PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
<b>Royal Canadian Mounted Police</b>								
Damage to government vehicles.....	2004-2005	68,176		68,176	42,264		24,546	1,366
Damage to government vehicles.....	2004-2005	1,043,979		1,043,979	130,214		912,905	860
Damage to government vehicles (427 cases).....	2005-2006	1,080,980		1,080,980	118,441		954,329	8,210
Damage to government vehicles (32 cases)	2006-2007	100,940		100,940	26,085		57,134	17,721
Damage to government vehicles (629 cases).....	2006-2007	1,453,806		1,453,806	148,698		1,279,618	25,490
Damage to government vehicles in an accident (2 cases).....	2007-2008	942,960		942,960	144,484	600	796,301	1,575
Damage to government vehicles (44 cases)	2008-2009	86,617		86,617	31,325		51,655	3,637
Damage to government vehicles (741 cases).....	2008-2009	2,145,330		2,145,330	577,961		1,413,016	154,353
Damage to government vehicles (49 cases)	2009-2010	257,706		257,706	13,511		160,702	83,493
Damage to government vehicles (1,367 cases).....	2009-2010	4,178,225		4,178,225	722,080	10,820	3,413,982	31,343
Damage to government property (11 cases).....	2005-2006	53,700		53,700	6,335		1,463	45,902
Damage to government property (5 cases)	2005-2006	21,371		21,371			16,826	4,545
Damage to equipment (2 cases).....	2005-2006	6,386		6,386			1,386	5,000
Shortage of contingency account (2 cases).....	2005-2006	572		572			373	199
Intentional damage to government vehicle (1 case).....	2006-2007	5,661	(20)	5,641	2,050 <sup>(1)</sup>		3,591 <sup>(1)</sup>	
Theft of receipts (1 case).....	2006-2007	31,899		31,899				31,899
Employee misappropriation of fingerprinting revenues.....	2008-2009	4,500		4,500	425		3,475 <sup>(1)</sup>	600
Damage to vehicles (1,068 cases).....	2010-2011	2,864,071		2,864,071	452,680	74,928	2,211,133 <sup>(1)</sup>	125,330
Damage to vehicles (46 cases).....	2010-2011	87,402		87,402	15,980		71,422 <sup>(1)</sup>	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>								
<b>Department</b>								
Fraud—Pay officer.....	2006-2007	250,000		250,000	35,388	8,009		206,603
Fraud—Public Service Pension Fund.....	2006-2007	1,185,000	(912,069)	272,931	62,334		117,897	92,700
Fraud—Public Service Pension Fund.....	2007-2008	87,464	(49,031)	38,433	1,870			36,563
Fraud—Public Service Pension Fund.....	2008-2009	58,187	74,834	133,021	1,016			132,005
Malfeasance by an employee.....	2007-2008	2,775,542		2,775,542	887,212	13,611	1,449,999 <sup>(1)</sup>	424,720
Overpayments—Public Service Pension Fund.....	2007-2008	2,088,274	(1,644,255)	444,019	327,977		98,160	17,882
Overpayments—Public Service Pension Fund.....	2009-2010	211,459		211,459	86,480	4,818	49,291	70,870
Overpayments—Public Service Pension Fund.....	2010-2011	145,480		145,480	67,182	4,041	14,623 <sup>(1)</sup>	59,634
Shortage of petty cash.....	2010-2011	497		497			497 <sup>(1)</sup>	
Sponsorship Program (2 cases).....	2007-2008	2,568,561		2,568,561	1,248,512			1,320,049
Sponsorship Program.....	2008-2009	2,140,000		2,140,000	47,808	15,000	1,987,192	90,000
Theft of petty cash (3 cases).....	2007-2008	838		838	383		226	229
Loss of money due to an illegal act.....	2004-2005	3,452,066		3,452,066	348,666	52,058	3,005,207	46,135
Fraudulent use of taxi vouchers (2 cases) <sup>(3)</sup> .....	2009-2010	21,156 <sup>(3)</sup>		21,156 <sup>(3)</sup>	90		1,156	19,910
Fraudulent use of acquisition card.....	2009-2010	4,087		4,087	2,099			1,988



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## PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
<b>Shared Services Canada</b>								
Fraudulent use of taxi vouchers (1 case)...	2009-2010	4,921		4,921	2,000	500	1,921	500
<b>TRANSPORT</b>								
<b>Department</b>								
Fraudulent travel claims (7 cases) .....	2009-2010	7,939	(7)	7,932	1,486 <sup>(1)</sup>	1,014		5,432
Fraudulent travel claims (1 case) .....	2010-2011	1,000		1,000			720 <sup>(1)</sup>	280
Theft of receipts (2 cases) .....	2010-2011	7,800		7,800			2,770 <sup>(1)</sup>	5,030
Unauthorized use of cell phone by employee .....	2007-2008	6,339		6,339	4,748	1,591		
<b>TREASURY BOARD</b>								
<b>Secretariat</b>								
Loss of printer cartridges (1 case) .....	2010-2011	508		508			508 <sup>(1)</sup>	
Loss of BlackBerry (7 cases) .....	2010-2011	2,210		2,210			2,210 <sup>(1)</sup>	
<b>VETERANS AFFAIRS</b>								
<b>Department</b>								
False or fraudulent claims for War Veterans Allowance benefits (2 cases) .....	1992-93	97,219	(5,634)	91,585	18,400	500		72,685
False or fraudulent claims for War Veterans Allowance benefits .....	1995-96	61,330		61,330	920			60,410
False or fraudulent claims for War Veterans Allowance benefits .....	1998-99	74,145	(9,971)	64,174				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases) .....	1999-2000	107,828		107,828	14,274			93,554
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) .....	1995-96	71,625	(19,185)	52,440	19,289			33,151
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	1996-97	41,555	(38,896)	2,659	200			2,459
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) .....	1999-2000	18,518	48,402	66,920				66,920
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	2003-2004	27,888		27,888				27,888
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	2004-2005	30,108	(18,908)	11,200	131			11,069
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	2005-2006	9,846		9,846	2,610			7,236

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
*PUBLIC ACCOUNTS OF CANADA—Concluded*

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2011-2012	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Fraudulent endorsement of disability pension cheques cashed following death of payee . . . . .	2006-2007	2,328		2,328	120			2,208
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases) . . . . .	2008-2009	378,004	(1)	378,003	10,499	32,870		334,634
Theft of disability pension payments following death of payee (3 cases) . . . . .	2007-2008	51,893	(10,464)	41,429	6,191	90		35,148
Theft of disability pension payments following death of payee (6 cases) <sup>(1)</sup> . . . . .	2008-2009	83,556	(14,175)	69,381	9,385	405		59,591
Theft of cellular phone (4 cases) . . . . .	2010-2011	796		796			796 <sup>(1)</sup>	
Personal use of government charge card by an employee . . . . .	2003-2004	13,704		13,704	1,352			12,352
Fraudulent claims for benefits under Veterans Health Care Regulations, and for allowances under the <i>Department of Veterans Affairs Act</i> . . . . .	2004-2005	10,618		10,618	2,960	2,400		5,258
Fraudulent claims for benefits under Veterans Health Care Regulations . . . . .	2005-2006	9,221		9,221	3,000	1,200		5,021
Fraudulent claims for benefits under the Veterans Health Care Regulations (3 cases) . . . . .	2010-2011	37,683	(2,160)	35,523		7,220		28,303
Fraudulent endorsement of disability pension cheques cashed following death of payee (7 cases) . . . . .	2010-2011	743,112		743,112	7,973	7,319	305,299 <sup>(1)</sup>	422,521
		1,202,565,312	(63,735,037)	1,138,830,275	556,638,581	71,480,556	190,100,355	320,610,783

<sup>(1)</sup> Amends previous year's *Public Accounts of Canada*.

<sup>(2)</sup> Previous reported loss amount and the corresponding recovered amount are amended to remove claims which have been proven to be non-fraudulent.

<sup>(3)</sup> One case in the amount of \$4,921 was transferred to Shared Services Canada.



# SECTION 3

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Professional and Special Services

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Professional and special services.....	3.2



## PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

### PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Business services \$	Engineering and architectural services (including research) \$	Health and welfare services \$	Informatics services \$	Interpretation and translation services \$	Legal services \$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department	13,701,530	5,888,751	34,118	31,438,340	2,077,588	4,140,076
Canadian Dairy Commission . . . .	58,924			104,859	135,105	97,333
Canadian Food Inspection Agency	8,854,471	111,042	807,164	3,425,686	3,597,948	6,963,626
Canadian Grain Commission	557,766				2,164	283,059
	<b>23,172,691</b>	<b>5,999,793</b>	<b>841,282</b>	<b>34,968,885</b>	<b>5,812,805</b>	<b>11,484,094</b>
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>						
Department	790,022			106,493	547,153	817,975
<b>CANADA REVENUE AGENCY . . . . .</b>	<b>167,375,201</b>	<b>283,035</b>	<b>2,464,573</b>	<b>47,434,119</b>	<b>4,508,205</b>	<b>69,324,085</b>
<b>CANADIAN HERITAGE</b>						
Department	3,481,846	99,246		6,254,515	2,114,306	1,836,127
Canadian Radio-television and Telecommunications Commission .	100,575			1,702,009	1,070,459	271,160
Library and Archives of Canada	465,520	92,500	43,967	1,893,318	383,096	278,012
National Battlefields Commission	182	171,872		395	16,937	21,556
National Film Board	89,855	7,818,415		567,200	81,563	37,638
Public Service Commission	129,340		12,756	605,183	871,986	1,594,592
Public Service Labour Relations Board .	2,296		5,544	398,741	428,433	1,983
Public Service Staffing Tribunal . . . . .	4,655		1,785		129,941	1,611
Registry of the Public Servants Disclosure Protection Tribunal . .	1,263	8,899		171	50,404	
	<b>4,275,532</b>	<b>8,190,932</b>	<b>64,052</b>	<b>11,421,532</b>	<b>5,147,125</b>	<b>4,042,679</b>

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: <http://www.tpsgc-pwgsc.gc.ca/recgen/txt/72-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services;

- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid; and,
- the total amount and the total number of payees, for each main classification of services, of payments to one individual or organization aggregating to less than \$100,000.

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
6,394,021	3,088,585	14,470,839	1,231,635	1,920,796	6,081,977	27,795,102	118,263,358
			109,635	106,356	61,133	582,861	1,256,206
23,404	1,441,433	13,544,761	1,588,867	2,783,780	3,083,909	16,013,898	62,239,989
205,816	101,666	47,779	182,462	36,332	317,893	396,243	2,131,180
<b>6,623,241</b>	<b>4,631,684</b>	<b>28,063,379</b>	<b>3,112,599</b>	<b>4,847,264</b>	<b>9,544,912</b>	<b>44,788,104</b>	<b>183,890,733</b>
<b>1,365,622</b>			<b>287,049</b>	<b>82,692</b>	<b>1,133,044</b>	<b>5,081,444</b>	<b>10,211,494</b>
<b>2,299,106</b>	<b>9,997,889</b>	<b>756,844</b>	<b>6,721,841</b>	<b>1,283,189</b>	<b>17,026,096</b>	<b>3,096,098</b>	<b>332,570,281</b>
205,814	426,850	679,634	522,715	659,583	2,070,201	2,765,431	21,116,268
473,985	147,740	46,200	555,545	78,359	658,253	149,306	5,253,591
1,171,651	1,294,149		246,979	640,219	1,214,746	1,276,689	9,000,846
	334,284		21,070		10,106	126,234	702,636
271,318	175,663	224,368	242,180		321,947	4,689,763	14,519,910
1,855,923	319,563	43,175	145,908	181,026	1,238,892	2,585,621	9,583,965
34,800	59,949		98,550	2,838	161,415	836,819	2,031,368
4,350	9,131		54,448	1,300	27,308	14,815	249,344
247,847			11,980		7,144		327,708
<b>4,265,688</b>	<b>2,767,329</b>	<b>993,377</b>	<b>1,899,375</b>	<b>1,563,325</b>	<b>5,710,012</b>	<b>12,444,678</b>	<b>62,785,636</b>

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department .....	4,069,123		83,268,208	20,248,078	3,928,330	11,983,403
Immigration and Refugee Board of Canada .....	254,062			5,792,235	9,797,983	428,298
	<b>4,323,185</b>		<b>83,268,208</b>	<b>26,040,313</b>	<b>13,726,313</b>	<b>12,411,701</b>
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC .....</b>	<b>274,112</b>	<b>3,255</b>		<b>545,461</b>	<b>378,778</b>	<b>814,085</b>
<b>ENVIRONMENT</b>						
Department .....	28,266,153	10,173,031	129,998	8,150,674	7,318,807	8,484,008
Canadian Environmental Assessment Agency .....	58,513	95,291	19,086		659,276	1,594,334
National Round Table on the Environment and the Economy .....	65,834			63,709	103,120	2,977
Parks Canada Agency .....	3,947,938	36,591,582	56,964	3,807,373	5,565,632	3,149,917
	<b>32,338,438</b>	<b>46,859,904</b>	<b>206,048</b>	<b>12,021,756</b>	<b>13,646,835</b>	<b>13,231,236</b>
<b>FINANCE</b>						
Department .....	294,448		335	2,019,136	1,106,964	5,742,302
Auditor General .....	1,518,833		11,858	223,821	1,119,324	30,337
Canadian International Trade Tribunal .....	531		4,222	97,327	123,466	
Financial Consumer Agency of Canada .....				315,731	210,363	94,143
Financial Transactions and Reports Analysis Centre of Canada .....	78,439	150,576		740,108	297,301	748,679
Office of the Superintendent of Financial Institutions .....	292			5,969,375	221,708	643,983
	<b>1,892,543</b>	<b>150,576</b>	<b>16,415</b>	<b>9,365,498</b>	<b>3,079,126</b>	<b>7,259,444</b>
<b>FISHERIES AND OCEANS</b>						
Department .....	<b>76,527,171</b>	<b>39,076,271</b>	<b>829,126</b>	<b>15,415,854</b>	<b>4,957,149</b>	<b>16,015,411</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department .....	46,091,079	6,881,601	170,843	37,249,252	5,883,308	20,578,857
Canadian International Development Agency .....	4,727,693	24,010	51,097	2,481,145	1,758,144	1,562,300
Export Development Canada (Canada Account) .....	7,054,193					
International Joint Commission (Canadian Section) .....	4,890			72,398	91,171	
	<b>57,877,855</b>	<b>6,905,611</b>	<b>221,940</b>	<b>39,802,795</b>	<b>7,732,623</b>	<b>22,141,157</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
3,680,575	5,038,434	2,599,691	572,819	3,731,818	3,773,875	684,995	143,579,349
1,664,747	995,354		224,575	352,126	558,078	1,355,857	21,423,315
<b>5,345,322</b>	<b>6,033,788</b>	<b>2,599,691</b>	<b>797,394</b>	<b>4,083,944</b>	<b>4,331,953</b>	<b>2,040,852</b>	<b>165,002,664</b>
<b>116,823</b>	<b>82,106</b>		<b>135,828</b>	<b>28,681</b>	<b>495,753</b>	<b>2,073,001</b>	<b>4,947,883</b>
20,549,512	2,732,487	20,139,045	1,313,133	5,270,029	8,945,486	4,624,645	126,097,008
1,026,580	6,614		77,399	27,117	208,300	15,053	3,787,563
650,977	380		56,171	18,161	18,569	62,987	1,042,885
1,755,751	2,644,384	3,680,073	1,388,960	1,006,993	2,898,014	22,335,663	88,829,244
<b>23,982,820</b>	<b>5,383,865</b>	<b>23,819,118</b>	<b>2,835,663</b>	<b>6,322,300</b>	<b>12,070,369</b>	<b>27,038,348</b>	<b>219,756,700</b>
132,390	556,913	1,006,418	766,639	608,560	966,185	693,359	13,893,649
545,221	220,019		1,010,242	13,833	600,465	147,440	5,441,393
82,229	7,376		45,199	2,604	129,773	151,878	644,605
			64,597	112,699	83,061	1,968,232	2,848,826
200,400	193,027		301,700	93,833	755,062	658,554	4,217,679
			645,870	132,409	1,219,439	3,299,143	12,132,219
<b>960,240</b>	<b>977,335</b>	<b>1,006,418</b>	<b>2,834,247</b>	<b>963,938</b>	<b>3,753,985</b>	<b>6,918,606</b>	<b>39,178,371</b>
<b>11,391,026</b>	<b>6,406,750</b>	<b>28,260,859</b>	<b>1,461,515</b>	<b>3,169,425</b>	<b>9,803,391</b>	<b>7,761,842</b>	<b>221,075,790</b>
22,338,700	53,101,815	334,578	10,751,884	20,401,637	17,559,954	5,977,823	247,321,331
318,811	516,912		415,642	2,170,596	2,016,780	4,415,637	20,458,767
							7,054,193
		1,510,370	65,329	144,173	9,449	372,599	2,270,379
<b>22,657,511</b>	<b>53,618,727</b>	<b>1,844,948</b>	<b>11,232,855</b>	<b>22,716,406</b>	<b>19,586,183</b>	<b>10,766,059</b>	<b>277,104,670</b>



PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>GOVERNOR GENERAL .....</b>	<b>199,105</b>			<b>157,074</b>	<b>358,415</b>	<b>34,500</b>
<b>HEALTH</b>						
Department .....	2,415,007	1,350,599	340,662,538	24,506,243	7,118,348	27,686,157
Assisted Human Reproduction Agency of Canada .....	475,170			34,160	64,497	228,311
Canadian Institutes of Health Research .....	80,592		1,786	749,969	308,102	23,906
Canadian Northern Economic Development Agency .....	87,453	237,333		2,381	104,697	164,901
Hazardous Materials Information Review Commission .....	8,325			5,135	13,098	2,200
Patented Medicine Prices Review Board .....	984	20,739		508,953	48,283	371,061
Public Health Agency of Canada .....	1,455,083	969,951	924,000	6,849,794	4,084,619	2,500,055
	<b>4,522,614</b>	<b>2,578,622</b>	<b>341,588,324</b>	<b>32,656,635</b>	<b>11,741,644</b>	<b>30,976,591</b>
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>						
Department .....	365,184,299		8,242,855	90,823,141	11,621,297	13,021,709
Canada Industrial Relations Board .....	47,807		4,080	29,604	289,658	1,301
Canadian Artists and Producers Professional Relations Tribunal .....					35,321	
Canadian Centre for Occupational Health and Safety .....	556,430				175,948	
Office of the Co-ordinator, Status of Women .....	91,414			24,331	140,823	
	<b>365,879,950</b>		<b>8,246,935</b>	<b>90,877,076</b>	<b>12,263,047</b>	<b>13,023,010</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department .....	11,177,956	43,807,698	147,077	28,978,023	5,532,424	110,074,994
Canadian Polar Commission .....	62,147			46,230	12,596	
Indian Residential Schools Truth and Reconciliation Commission .....	356,862		3,600	22,392	245,503	146,276
Registry of the Specific Claims Tribunal .....	2,331			176,204	11,492	17,960
	<b>11,599,296</b>	<b>43,807,698</b>	<b>150,677</b>	<b>29,222,849</b>	<b>5,802,015</b>	<b>110,239,230</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
	<b>402</b>		<b>16,061</b>	<b>374,494</b>	<b>89,651</b>	<b>284,798</b>	<b>1,514,500</b>
22,911,153	2,297,182	17,454,961	2,203,018	14,301,644	11,116,970	8,245,862	482,269,682
46,037	2,819	8,000	26,763	211,848	51,004	69,969	1,218,578
279,463	284,867	44,817	592,371	201,988	558,864	456,428	3,583,153
			49,707		37,248	487,486	1,171,206
1,156			7,953		27,692	104,607	170,166
22,144		222,776	38,297	86,989	146,294	38,101	1,504,621
10,911,556	1,145,920	22,806,339	1,158,912	8,226,149	4,796,821	17,617,898	83,447,097
<b>34,171,509</b>	<b>3,730,788</b>	<b>40,536,893</b>	<b>4,077,021</b>	<b>23,028,618</b>	<b>16,734,893</b>	<b>27,020,351</b>	<b>573,364,503</b>
53,180,205	5,127,696 45,842	6,900,616	1,712,101 32,372	17,166,006 34,478	15,878,520 113,288	20,848,677 203,180	609,707,122 801,610
500	10,041		11,061	37,237	8,791	157,860	260,811
	3,838		88,134		29,847	107,592	961,789
	840	4,416	39,635	24,277	94,117	518,884	938,737
<b>53,180,705</b>	<b>5,188,257</b>	<b>6,905,032</b>	<b>1,883,303</b>	<b>17,261,998</b>	<b>16,124,563</b>	<b>21,836,193</b>	<b>612,670,069</b>
51,742,199 553	824,857	20,593,545 10,000	1,477,696 40,248	6,887,994	6,764,962	27,779,877	315,789,302 171,774
23,977	1,874	407,415	75,450	37,223	21,420	3,003,249	4,345,241
22,124	2,224		10,224	5,899	4,725	107,484	360,667
<b>51,788,853</b>	<b>828,955</b>	<b>21,010,960</b>	<b>1,603,618</b>	<b>6,931,116</b>	<b>6,791,107</b>	<b>30,890,610</b>	<b>320,666,984</b>

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>INDUSTRY</b>						
Department .....	10,970,476	662,038	292,502	18,627,352	6,340,296	16,068,689
Canadian Space Agency .....	5,320,397	112,909,917	268,729	2,615,999	810,308	534,049
Copyright Board .....	55,078			126,854	56,946	
Federal Economic Development Agency for Southern Ontario .....	344,055	3,829	3,442	2,482,581	328,949	142,249
National Research Council of Canada .....	3,662,688	4,738,298	305,586	1,918,736	772,236	2,488,937
Natural Sciences and Engineering Research Council .....	85,309			1,840,708	217,539	174,861
Registry of the Competition Tribunal .....	81,339			48,800	16,933	
Social Sciences and Humanities Research Council .....	35,884			868,799	152,316	96,840
Statistics Canada .....	7,297,122		193,342	6,514,497	1,896,734	720,730
	<b>27,852,348</b>	<b>118,314,082</b>	<b>1,063,601</b>	<b>35,044,326</b>	<b>10,592,257</b>	<b>20,226,355</b>
<b>JUSTICE</b>						
Department .....	3,357,905		369,432	8,650,489	3,781,047	3,088,202
Canadian Human Rights Commission .....	119,983		18,671	193,406	494,364	71,141
Canadian Human Rights Tribunal .....	93,675			575,844	77,453	51,169
Commissioner for Federal Judicial Affairs ..	628,465			45,469	195,475	1,035,758
Courts Administration Service .....	1,960,605	3,669		578,755	2,776,686	284,383
Office of the Director of Public Prosecutions .....	939,752		54,930	239,362	790,518	36,758,630
Offices of the Information and Privacy Commissioners of Canada .....	59,640	14,356		732,080	654,646	388,307
Supreme Court of Canada .....	347,333	6,330	45	696,814	379,806	323
	<b>7,507,358</b>	<b>24,355</b>	<b>443,078</b>	<b>11,712,219</b>	<b>9,149,995</b>	<b>41,677,913</b>
<b>NATIONAL DEFENCE</b>						
Department .....	400,782,106	1,637,825,203	178,844,373	74,665,578	27,947,829	15,383,199
Canadian Forces Grievance Board .....	8,327			419,506	94,411	4,724
Military Police Complaints Commission .....	49,375		354	135,915	137,256	1,022,907
Office of the Communications Security Establishment Commissioner .....	63,310			70,450	11,216	
	<b>400,903,118</b>	<b>1,637,825,203</b>	<b>178,844,727</b>	<b>75,291,449</b>	<b>28,190,712</b>	<b>16,410,830</b>
<b>NATURAL RESOURCES</b>						
Department .....	43,007,050	146,397,133	235,492	8,100,304	2,916,714	7,254,573
Canadian Nuclear Safety Commission .....	1,507,863	79,112	14,333	5,983,449	1,563,416	132,256
National Energy Board .....	587,893	15,909		1,798,296	256,977	173,821
Northern Pipeline Agency .....	31,918			25,959	11,425	89,954
	<b>45,134,724</b>	<b>146,492,154</b>	<b>249,825</b>	<b>15,908,008</b>	<b>4,748,532</b>	<b>7,650,604</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
13,070,254	2,660,106	1,613,804	1,315,040	2,616,974	6,410,885	4,463,498	85,111,914
2,086,059	1,643,956	74,974,233	406,776	1,119,888	1,966,390	1,504,423	206,161,124
6,490	257		27,173	43,477	8,602	72,605	397,482
685,509	18,578	209,446	74,340	980,095	553,010	167,555	5,993,638
4,582,024	3,442,778	8,821,946	2,107,308	1,985,176	3,516,784	9,590	38,352,087
226,061	17,039	277,475	657,231	137,570	314,683	1,872,118	5,820,594
9,048			15,831	3,526	3,801	151,768	331,046
243,175	8,058	1,500	332,411	69,200	203,630	1,123,749	3,135,562
135,598	2,020,917	139,297	324,079	259,757	4,062,312	138,952,798	162,517,183
<b>21,044,218</b>	<b>9,811,689</b>	<b>86,037,701</b>	<b>5,260,189</b>	<b>7,215,663</b>	<b>17,040,097</b>	<b>148,318,104</b>	<b>507,820,630</b>
1,154,351	1,731,056	1,008,999	5,700,379	932,275	6,147,260	6,523,443	42,444,838
192,173	69,448	108,416	83,133	177,817	297,943	586,235	2,412,730
342,568	6,540		30,924	179,001	5,613	602,368	1,965,155
327,239	7,038		221,898	401,330	711,971	268,157	3,842,800
548,040	1,968,956		123,515	72,974	200,743	330,785	8,849,111
46,481	466,114		1,125,697	196,560	608,457	609,998	41,836,499
762,130	69,350	34,133	168,779	987,204	464,128	2,862,471	7,197,224
26,477	4,276	12,288	280,693	48,251	258,038	430,208	2,490,882
<b>3,399,459</b>	<b>4,322,778</b>	<b>1,163,836</b>	<b>7,735,018</b>	<b>2,995,412</b>	<b>8,694,153</b>	<b>12,213,665</b>	<b>111,039,239</b>
36,525,592	75,179,644	31,938,983	7,706,046	36,890,455	142,392,594	577,128,464	3,243,210,066
115,545	4,720		13,682	120,722	95,538	1	877,176
75,951	1,066		30,197	378,515	28,028	567,403	2,426,967
178,003	566		13,767		10,201	39,393	386,906
<b>36,895,091</b>	<b>75,185,996</b>	<b>31,938,983</b>	<b>7,763,692</b>	<b>37,389,692</b>	<b>142,526,361</b>	<b>577,735,261</b>	<b>3,246,901,115</b>
2,890,880	2,491,031	11,503,770	1,530,927	4,071,794	6,240,617	29,789,183	266,429,468
559,271	232,776	1,333,746	210,000	501,391	2,048,109	1,767,643	15,933,365
214,106		11,521	250,123	153,846	679,330	2,408,140	6,549,962
35,500			196	15,152		22,042	232,146
<b>3,699,757</b>	<b>2,723,807</b>	<b>12,849,037</b>	<b>1,991,246</b>	<b>4,742,183</b>	<b>8,968,056</b>	<b>33,987,008</b>	<b>289,144,941</b>



## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>PARLIAMENT</b>						
The Senate .....	325,167	27,040	59,568	219,721	6,596	153,902
House of Commons .....	786,789		404,466	7,454,832	179,157	198,248
Library of Parliament .....	70,480			964,421	117,319	75,236
Office of the Conflict of Interest and Ethics Commissioner .....	264,797			526,257		
Senate Ethics Officer .....	12,500			1,000		
	<b>1,459,733</b>	<b>27,040</b>	<b>464,034</b>	<b>9,166,231</b>	<b>303,072</b>	<b>427,386</b>
<b>PRIVY COUNCIL</b>						
Department .....	768,267			2,128,109	3,079,648	4,626,780
Canadian Intergovernmental Conference Secretariat .....	7,193			43,950	634,091	1,244
Canadian Transportation Accident Investigation and Safety Board .....	438,740	7,413	13,931	613,038	322,312	37,096
Chief Electoral Officer .....	2,525,802		21,081	19,608,116	620,339	595,863
Office of the Commissioner of Official Languages .....	223,547	1,014		116,930	335,570	39,299
Public Appointments Commission Secretariat .....						
Security Intelligence Review Committee .....	34,235			31,064	29,017	101,083
	<b>3,997,784</b>	<b>8,427</b>	<b>35,012</b>	<b>22,541,207</b>	<b>5,020,977</b>	<b>5,401,365</b>
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>						
Department .....	5,203,519			1,012,348	2,642,890	2,542,290
Canada Border Services Agency .....	21,607,677	87,648	30,036,971	161,582,825	6,212,505	15,266,228
Correctional Service of Canada .....	21,564,001	2,994,592	135,962,287	14,077,203	8,070,998	9,445,023
National Parole Board .....	334,272		28,312	57,786	696,168	638,842
Office of the Correctional Investigator .....	8,071			227,791	80,763	3,229
Royal Canadian Mounted Police .....	119,560,396	26,068,692	88,300,939	35,582,039		21,456,100
Royal Canadian Mounted Police External Review Committee .....	77,155			60,182	306,122	
Royal Canadian Mounted Police Public Complaints Commission .....	244,767			394,272	101,802	44,080
	<b>168,599,858</b>	<b>29,150,932</b>	<b>254,328,509</b>	<b>212,994,446</b>	<b>18,111,248</b>	<b>49,395,792</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Department .....	368,633,087	264,008,962	148,814	257,302,264	47,343,962	24,996,423
Shared Services Canada .....	18,774,962	993,268	13,969	125,584,999	1,246,944	545,760
	<b>387,408,049</b>	<b>265,002,230</b>	<b>162,783</b>	<b>382,887,263</b>	<b>48,590,906</b>	<b>25,542,183</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
353,545		897,759	430,327	32,612	467,994	268,090	3,242,321
843,744	218,736	2,602,925	2,459,205	180,101	1,951,747	256,410	17,536,360
592,334	40,574		281,887	261,743	227,670	21,500	2,653,164
7,300	53,887		17,871	16,423	65,541	145,169	1,097,245
5,025			3,058		2,160	181	23,924
<b>1,801,948</b>	<b>313,197</b>	<b>3,500,684</b>	<b>3,192,348</b>	<b>490,879</b>	<b>2,715,112</b>	<b>691,350</b>	<b>24,553,014</b>
799,038	2,066,254	557,020	298,349	747,789	1,390,169	604,793	17,066,216
	21,469		1,578	23,141	53,351	351,579	1,137,596
167,230	53,546	13,791	15,750	266,270	540,299	8,398	2,497,814
3,754,384	1,564,412	700,700	190,242	1,469,292	1,121,159	3,254,198	35,425,588
1,210,658	44,230	22,325	128,142	175,325	343,650	159,244	2,799,934
				8,723		15,460	24,183
37,414	2,575		5,301	11,734	59,883	101,590	413,896
<b>5,968,724</b>	<b>3,752,486</b>	<b>1,293,836</b>	<b>639,362</b>	<b>2,702,274</b>	<b>3,508,511</b>	<b>4,495,262</b>	<b>59,365,227</b>
2,002,337	1,971,767	933,600	480,406	715,692	2,357,464	923,927	20,786,240
1,589,735	11,867,005	90,824	470,075	798,748	7,163,432	8,378,397	265,152,070
252,858	15,198,638	313,768	1,159,879	3,247,969	42,875,913	67,873,445	323,036,574
95,777	214,897	14,759	67,440	42,092	311,670	578,637	3,080,652
82,791	3,907		23,757		50,257		480,566
2,278,208	113,669,652	2,046,799	5,768,044	8,753,793	16,994,872	2,708,982	443,188,516
2,232			18,346	54,154	9,503		527,694
186,613	47,348	21,700	13,292	35,670	137,288	10,076	1,236,908
<b>6,490,551</b>	<b>142,973,214</b>	<b>3,421,450</b>	<b>8,001,239</b>	<b>13,648,118</b>	<b>69,900,399</b>	<b>80,473,464</b>	<b>1,057,489,220</b>
129,794,908	33,038,858	3,090,882	1,399,415	24,273,117	19,322,826	358,028,038	1,531,381,556
39,119,683	529,477	11,310	169,533	1,555,361	3,964,433	4,095,209	196,604,908
<b>168,914,591</b>	<b>33,568,335</b>	<b>3,102,192</b>	<b>1,568,948</b>	<b>25,828,478</b>	<b>23,287,259</b>	<b>362,123,247</b>	<b>1,727,986,464</b>

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>TRANSPORT</b>						
Department .....	10,867,893	33,148,233	939,866	18,483,730	4,931,903	15,081,484
Canadian Transportation Agency .....	205,282			296,648	229,457	5,768
Office of Infrastructure of Canada .....	849,234	3,951	30,092	12,602,137	614,140	400,297
Transportation Appeal Tribunal of Canada ..				54,370	114,440	35,576
	<b>11,922,409</b>	<b>33,152,184</b>	<b>969,958</b>	<b>31,436,885</b>	<b>5,889,940</b>	<b>15,523,125</b>
<b>TREASURY BOARD</b>						
Secretariat .....	1,669,831			6,113,390	4,296,447	5,936,031
Canada School of Public Service .....	56,280		35,986	10,549,083	762,052	48,000
Office of the Commissioner of Lobbying ...	108,156		1,096	15,801	100,636	782
Office of the Public Sector						
Integrity Commissioner .....	162,011		115	184,003	81,574	26,713
	<b>1,996,278</b>		<b>37,197</b>	<b>16,862,277</b>	<b>5,240,709</b>	<b>6,011,526</b>
<b>VETERANS AFFAIRS</b>						
Department .....	12,334,635	228,951	330,870,596	1,207,415	2,304,020	678,859
Veterans Review and Appeal Board .....	146,890		5,601		143,455	8
	<b>12,481,525</b>	<b>228,951</b>	<b>330,876,197</b>	<b>1,207,415</b>	<b>2,447,475</b>	<b>678,867</b>
<b>WESTERN ECONOMIC DIVERSIFICATION .....</b>	<b>459,607</b>			<b>118,188</b>	<b>220,297</b>	<b>91,955</b>
<b>Total .....</b>	<b>1,820,770,506</b>	<b>2,384,081,255</b>	<b>1,205,372,501</b>	<b>1,165,206,254</b>	<b>228,207,353</b>	<b>500,853,099</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
16,890,944	5,075,542	13,976,700	1,751,018	12,306,551	9,187,525	7,850,427	150,491,816
114,838		69,141	74,711	103,369	315,459	185,494	1,600,167
490,415	130,055		86,506	908,007	968,024	2,933	17,085,791
22,044			11,111	96,266	12,326	293,282	639,415
<b>17,518,241</b>	<b>5,205,597</b>	<b>14,045,841</b>	<b>1,923,346</b>	<b>13,414,193</b>	<b>10,483,334</b>	<b>8,332,136</b>	<b>169,817,189</b>
18,100,231	1,041,553	2,104,968	638,720	1,483,286	5,388,910	55,122,189	101,895,556
681,456	344,503		328,475	1,649,910	10,831,353	1,798,003	27,085,101
60,431	3,366		10,011	148,805	41,422	788,784	1,279,290
105,376	9,831	51,440	25,424	63,440	53,682	558,413	1,322,022
<b>18,947,494</b>	<b>1,399,253</b>	<b>2,156,408</b>	<b>1,002,630</b>	<b>3,345,441</b>	<b>16,315,367</b>	<b>58,267,389</b>	<b>131,581,969</b>
409,208	1,976,071		745,459	1,403,978	1,325,027	4,488,701	357,972,920
16,977	76,478		23,388		35,072	223	448,092
<b>426,185</b>	<b>2,052,549</b>		<b>768,847</b>	<b>1,403,978</b>	<b>1,360,099</b>	<b>4,488,924</b>	<b>358,421,012</b>
686,391	110,575		100,865	133,936	834,432	2,347,883	5,104,129
<b>503,941,116</b>	<b>381,067,351</b>	<b>315,307,487</b>	<b>78,846,099</b>	<b>205,967,637</b>	<b>428,829,092</b>	<b>1,495,514,677</b>	<b>10,713,964,427</b>





# SECTION 4

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Acquisition of Land, Buildings and Works

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## ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: <http://www.tpsgc-pwgsc.gc.ca/recgen/txt/72-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date; and,
- the total amount of the current year's expenditures for contracts less than \$250,000 (cost plus contracts of less than \$25,000) with the total number of contractors.

### ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
Department .....	53,291	216,050	8,242,254	1,600	8,513,195
<b>CANADIAN HERITAGE</b>					
Library and Archives of Canada .....			755,452		755,452
National Battlefields Commission .....		570,228	68,339		638,567
		570,228	823,791		1,394,019
<b>ENVIRONMENT</b>					
Department .....		1,020,660	779,629		1,800,289
Parks Canada Agency .....	1,152,370	3,620,193	5,326,970	8,223	10,107,756
	1,152,370	4,640,853	6,106,599	8,223	11,908,045
<b>FINANCE</b>					
Financial Consumer Agency of Canada .....			260,474		260,474
Office of the Superintendent of Financial Institutions .....			541,214		541,214
			801,688		801,688
<b>FISHERIES AND OCEANS</b>					
Department .....	533,067	39,726,910	89,199		40,349,176

## ACQUISITION OF LAND, BUILDINGS AND WORKS—Continued

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
Department .....	3,399,084	1,015,104	35,398,432	12,291,073	52,103,693
<b>HEALTH</b>					
Department .....		1,540,165	2,067,996		3,608,161
Public Health Agency of Canada .....		2,385	20,377,691		20,380,076
		1,542,550	22,445,687		23,988,237
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
Department .....	44,476	113,250	26,369		184,095
Registry of the Specific Claims Tribunal .....			147,098		147,098
	44,476	113,250	173,467		331,193
<b>INDUSTRY</b>					
Department .....		650	306,309		306,959
National Research Council of Canada .....		30,566	16,936,355		16,966,921
		31,216	17,242,664		17,273,880
<b>JUSTICE</b>					
Canadian Human Rights Commission .....			7,695		7,695
Courts Administration Service .....			616,004		616,004
			623,699		623,699
<b>NATIONAL DEFENCE</b>					
Department .....	13,101	49,023,060	374,902,031	3,676,664	427,614,856
Office of the Communications Security Establishment Commissioner .....			194,740		194,740
	13,101	49,023,060	375,096,771	3,676,664	427,809,596
<b>NATURAL RESOURCES</b>					
Department .....	3,204,126	47	5,592,235	4,064,045	12,860,453
National Energy Board .....			26,080		26,080
	3,204,126	47	5,618,315	4,064,045	12,886,533



ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
<b>PRIVY COUNCIL</b>					
Canadian Transportation Accident Investigation and Safety Board .....			77,565		77,565
Chief Electoral Officer .....		237,634	420,268		657,902
		<b>237,634</b>	<b>497,833</b>		<b>735,467</b>
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>					
Department .....			1,264,535		1,264,535
Canada Border Services Agency .....		77,038	91,359,091		91,436,129
Correctional Service of Canada .....		2,022,655	256,696,681		258,719,336
Royal Canadian Mounted Police .....	2,317,381	4,990,610	73,281,017	8,166,910	88,755,918
	<b>2,317,381</b>	<b>7,090,303</b>	<b>422,601,324</b>	<b>8,166,910</b>	<b>440,175,918</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
Department .....	2,934,188	74,382,440	285,467,954	899,060	363,683,642
Shared Services Canada .....		513	46,067		46,580
	<b>2,934,188</b>	<b>74,382,953</b>	<b>285,514,021</b>	<b>899,060</b>	<b>363,730,222</b>
<b>TRANSPORT</b>					
Department .....	<b>2,790,146</b>	<b>21,588,019</b>	<b>5,894,076</b>		<b>30,272,241</b>
<b>TREASURY BOARD</b>					
Office of the Commissioner of Lobbying .....			518		518
Office of the Public Sector Integrity Commissioner ..			152,068		152,068
			<b>152,586</b>		<b>152,586</b>
<b>VETERANS AFFAIRS</b>					
Department .....			4,340,862		4,340,862
<b>Total .....</b>	<b>16,441,230</b>	<b>200,178,177</b>	<b>1,191,663,268</b>	<b>29,107,575</b>	<b>1,437,390,250</b>

# SECTION 5

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Acquisition of Machinery and Equipment

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## ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures.

Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

### ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department .....	6,152,744		1,489,906
Canadian Dairy Commission .....			
Canadian Food Inspection Agency .....	1,504,037		206,596
Canadian Grain Commission .....	61		9,993
	<b>7,656,842</b>		<b>1,706,495</b>
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>			
Department .....	<b>119,040</b>		<b>20,526</b>
<b>CANADA REVENUE AGENCY .....</b>	<b>322,159</b>		<b>998,002</b>
<b>CANADIAN HERITAGE</b>			
Department .....	14,354		21,494
Canadian Radio-television and Telecommunications Commission .....	143		14,194
Library and Archives of Canada .....			194,895
National Battlefields Commission .....	2,620		
National Film Board .....			12,451
Public Service Commission .....			113,467
Public Service Labour Relations Board .....			5,331
Public Service Staffing Tribunal .....			1,481
Registry of the Public Servants Disclosure Protection Tribunal .....			
	<b>17,117</b>		<b>363,313</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
9,236,647	16,660,088	871,043	19,696		8,153,883	42,584,007
46,156		4,021				50,177
2,881,604	7,932,389	526,733	15,313	168,504	776,690	14,011,866
1,139,247	941,476	134,035		48,233	580,908	2,853,953
<b>13,303,654</b>	<b>25,533,953</b>	<b>1,535,832</b>	<b>35,009</b>	<b>216,737</b>	<b>9,511,481</b>	<b>59,500,003</b>
<b>1,158,171</b>		<b>146,057</b>		<b>23,167</b>		<b>1,466,961</b>
<b>69,318,630</b>	<b>80,324</b>	<b>12,045,337</b>		<b>1,431,855</b>	<b>1,252,099</b>	<b>85,448,406</b>
1,094,342	208,398	469,769		73,112	109,798	1,991,267
1,060,716		101,659		223,850		1,400,562
1,701,647	27,172	223,311		16,644	302,640	2,466,309
185,488	932		1,158		96,665	286,863
1,982,329					953,368	2,948,148
2,457,698	35,605	46,069		16,841	1,796	2,671,476
245,737		28,164		2,345	78,588	360,165
7,627		1,776		29		10,913
19,724		61,555		1,222		82,501
<b>8,755,308</b>	<b>272,107</b>	<b>932,303</b>	<b>1,158</b>	<b>334,043</b>	<b>1,542,855</b>	<b>12,218,204</b>



ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department .....	7,869		285,427
Immigration and Refugee Board of Canada .....			172,551
	<b>7,869</b>		<b>457,978</b>
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC.....</b>	<b>48,182</b>		<b>25,040</b>
<b>ENVIRONMENT</b>			
Department .....	4,741,986	40,197	2,859,757
Canadian Environmental Assessment Agency .....			14,260
National Round Table on the Environment and the Economy .			
Parks Canada Agency.....	7,373,907		128,387
	<b>12,115,893</b>	<b>40,197</b>	<b>3,002,404</b>
<b>FINANCE</b>			
Department .....			52,029
Auditor General .....			15,899
Canadian International Trade Tribunal .....			280
Financial Consumer Agency of Canada .....			21,008
Financial Transactions and Reports Analysis Centre of Canada.....			8,370
Office of the Superintendent of Financial Institutions .....			274,420
			<b>372,006</b>
<b>FISHERIES AND OCEANS</b>			
Department .....	72,762,503	102,552	3,628,276
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	6,287,265		3,855,342
Canadian International Development Agency .....			45,645
International Joint Commission (Canadian Section) .....			115,104
	<b>6,287,265</b>		<b>4,016,091</b>
<b>GOVERNOR GENERAL.....</b>	<b>28,564</b>		<b>3,913</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
3,707,526	283,333	833,178		351,440	59,563	5,528,336
785,726		783,498		21,451		1,763,226
<b>4,493,252</b>	<b>283,333</b>	<b>1,616,676</b>		<b>372,891</b>	<b>59,563</b>	<b>7,291,562</b>
776,972		23,934		317	5,991	880,436
23,879,294	23,405,966	1,808,569		1,405,489	2,310,514	60,451,772
225,674				68,564	77	308,575
55,447		6,888		3,391		65,726
4,580,917	1,590,719	684,289	228,032	1,715,243	4,395,388	20,696,882
<b>28,741,332</b>	<b>24,996,685</b>	<b>2,499,746</b>	<b>228,032</b>	<b>3,192,687</b>	<b>6,705,979</b>	<b>81,522,955</b>
7,680,454		196,511		78,369	18,724	8,026,087
521,740		101,150		5,858	21,290	665,937
199,774		4,803		1,995		206,852
128,882		201,136				351,026
1,838,916		698,314		176,235		2,721,835
5,980,130		972,217				7,226,767
<b>16,349,896</b>		<b>2,174,131</b>		<b>262,457</b>	<b>40,014</b>	<b>19,198,504</b>
21,535,530	7,929,634	2,228,966	560,410	419,829	14,013,373	123,181,073
42,121,296	3,618,647	17,964,687		1,913,657	7,255,312	83,016,206
647,298		129,440			150	822,533
378,601		40,368	59,068			593,141
<b>43,147,195</b>	<b>3,618,647</b>	<b>18,134,495</b>	<b>59,068</b>	<b>1,913,657</b>	<b>7,255,462</b>	<b>84,431,880</b>
245,716	6,394	18,578		659		303,824

## ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>HEALTH</b>			
Department .....	2,409,355		592,794
Assisted Human Reproduction Agency of Canada .....			15,335
Canadian Institutes of Health Research .....	1,537		40,932
Canadian Northern Economic Development Agency .....			
Hazardous Materials Information Review Commission .....			173
Patented Medicine Prices Review Board .....	27,040		541,449
Public Health Agency of Canada .....			
	<b>2,437,932</b>		<b>1,190,683</b>
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>			
Department .....	442,427		2,091,544
Canada Industrial Relations Board .....			8,425
Canadian Artists and Producers Professional Relations Tribunal .....			
Canadian Centre for Occupational Health and Safety .....			5,324
Office of the Co-ordinator, Status of Women .....			
	<b>442,427</b>		<b>2,105,293</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department .....	401,144		576,343
Canadian Polar Commission .....			
Indian Residential Schools Truth and Reconciliation Commission .....			187,887
Registry of the Specific Claims Tribunal .....			43,927
	<b>401,144</b>		<b>808,157</b>
<b>INDUSTRY</b>			
Department .....	1,229,821		444,593
Canadian Space Agency .....	10,968		595,448
Copyright Board .....			437
Federal Economic Development Agency for Southern Ontario .....	49,630		7,372
National Research Council of Canada .....	815,629		452,240
Natural Sciences and Engineering Research Council .....	392		24,102
Registry of the Competition Tribunal .....			
Social Sciences and Humanities Research Council .....	27,986		
Statistics Canada .....	86,200		66,449
	<b>2,220,626</b>		<b>1,590,641</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
17,011,762	31,018,373	5,945,096	38,864	389,911	4,528,188	61,934,343
1,490		75				1,565
275,585		23,580		1,100		315,600
25,180		11,605		2,295	8,267	89,816
424		1,155				1,579
37,447		11,425		120	308	49,473
7,227,169	3,450,235	1,063,513	101,504	57,826	2,154,333	14,623,069
<b>24,579,057</b>	<b>34,468,608</b>	<b>7,056,449</b>	<b>140,368</b>	<b>451,252</b>	<b>6,691,096</b>	<b>77,015,445</b>
19,828,426	179,241	9,923,314		358,987	557,945	33,381,884
353,244		10,595		1,980	364	374,608
6,110						6,110
75,359				4,515		79,874
83,881		17,425		1,489		108,119
<b>20,347,020</b>	<b>179,241</b>	<b>9,951,334</b>		<b>366,971</b>	<b>558,309</b>	<b>33,950,595</b>
11,705,223	212,241	1,690,644		220,159	1,498,404	16,304,158
9,551		791		1,365		11,707
401,345		2,888		1,904		594,024
36,202		45,183				125,312
<b>12,152,321</b>	<b>212,241</b>	<b>1,739,506</b>		<b>223,428</b>	<b>1,498,404</b>	<b>17,035,201</b>
9,256,187	1,966,898	1,430,095	41,547	108,565	1,947,492	16,425,198
3,341,196	42,998,545	329,103	50,531	71,597	740,681	48,138,069
7,233						7,670
123,019		27,202		10,370	3,883	221,476
12,860,476	25,193,250	900,616	6,724,273	66,999	5,971,584	52,985,067
1,912,167		20,365		4,518	1,743	1,963,287
15,155		439				15,594
886,424		11,877		176	169,001	1,095,464
4,258,436	298,413	1,120,031		369,726	119,659	6,318,914
<b>32,660,293</b>	<b>70,457,106</b>	<b>3,839,728</b>	<b>6,816,351</b>	<b>631,951</b>	<b>8,954,043</b>	<b>127,170,739</b>

## ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>JUSTICE</b>			
Department .....	4,837		1,139,192
Canadian Human Rights Commission .....			16,868
Canadian Human Rights Tribunal .....			
Commissioner for Federal Judicial Affairs .....			12,032
Courts Administration Service .....	27,704		61,244
Office of the Director of Public Prosecutions .....	48,494		68,976
Offices of the Information and Privacy Commissioners of Canada .....			45,552
Supreme Court of Canada .....	1,490		16,818
	<b>82,525</b>		<b>1,360,682</b>
<b>NATIONAL DEFENCE</b>			
Department .....	1,141,799,594	507,032,877	162,000,931
Canadian Forces Grievance Board .....			295
Military Police Complaints Commission .....			
Office of the Communications Security Establishment Commissioner .....			33,488
	<b>1,141,799,594</b>	<b>507,032,877</b>	<b>162,034,714</b>
<b>NATURAL RESOURCES</b>			
Department .....	666,104		455,782
Canadian Nuclear Safety Commission .....	170,562	37,047	264,311
National Energy Board .....	313		94,842
Northern Pipeline Agency .....			569
	<b>836,979</b>	<b>37,047</b>	<b>815,504</b>
<b>PARLIAMENT</b>			
The Senate .....	5,476	226	143,459
House of Commons .....	60,286	18,218	599,579
Library of Parliament .....			71,628
Office of the Conflict of Interest and Ethics Commissioner .....			1,338
	<b>65,762</b>	<b>18,444</b>	<b>816,004</b>



Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
8,084,393	7,803	2,503,534		165,976	312,701	12,218,436
203,508		61,151		5,295		286,822
59,154		1,257			1,712	62,123
90,774		66,299		200	2,525	171,830
2,006,920	25,544	215,748		7,305	88,488	2,432,953
663,382	5,997	613,149		23,614	32,806	1,456,418
765,743		188,997		18,235	2,940	1,021,467
454,725	4,864	199,052		3,312	19,500	699,761
<b>12,328,599</b>	<b>44,208</b>	<b>3,849,187</b>		<b>223,937</b>	<b>460,672</b>	<b>18,349,810</b>
335,352,871	228,040,011	40,143,395	8,440,965	4,725,270	209,774,875	2,637,310,789
106,011	40	73		662	130	107,211
70,961		198		3,956	578	75,693
42,776		39,541		14,755		130,560
<b>335,572,619</b>	<b>228,040,051</b>	<b>40,183,207</b>	<b>8,440,965</b>	<b>4,744,643</b>	<b>209,775,583</b>	<b>2,637,624,253</b>
6,346,696	9,866,573	760,506	24,890	154,795	8,669,709	26,945,055
2,446,816	1,013,845	479,642			31,559	4,443,782
1,559,380		102,567			11,724	1,768,826
987		5,735				7,291
<b>10,353,879</b>	<b>10,880,418</b>	<b>1,348,450</b>	<b>24,890</b>	<b>154,795</b>	<b>8,712,992</b>	<b>33,164,954</b>
1,036,242	44,944	297,888		39,194	401,322	1,968,751
7,647,298		744,347		374,681	1,120,465	10,564,874
291,101	670	65,312		8,936	9,534	447,181
136,210		13,143		241		150,932
<b>9,110,851</b>	<b>45,614</b>	<b>1,120,690</b>		<b>423,052</b>	<b>1,531,321</b>	<b>13,131,738</b>

## ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>PRIVY COUNCIL</b>			
Department .....	107,514		641,735
Canadian Intergovernmental Conference Secretariat .....			77,618
Canadian Transportation Accident Investigation and Safety Board .....	67,305		187,030
Chief Electoral Officer .....			3,520
Office of the Commissioner of Official Languages .....	242		60,307
Security Intelligence Review Committee .....			340
	<b>175,061</b>		<b>970,550</b>
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>			
Department .....	80,210		155,685
Canada Border Services Agency .....	4,489,944	696,775	6,016,443
Correctional Service of Canada .....	8,716,959	3,149,964	1,165,118
National Parole Board .....	13,252		42,075
Office of the Correctional Investigator .....			110
Royal Canadian Mounted Police .....	94,373,482	6,945,802	30,984,129
Royal Canadian Mounted Police External Review Committee .....			
Royal Canadian Mounted Police Public Complaints Commission .....			
	<b>107,673,847</b>	<b>10,792,541</b>	<b>38,363,560</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			
Department .....	864,352		1,079,154
Shared Services Canada .....	270,965	35	5,992,160
	<b>1,135,317</b>	<b>35</b>	<b>7,071,314</b>
<b>TRANSPORT</b>			
Department .....	9,836,755	14,662	501,608
Canadian Transportation Agency .....			31,170
Office of Infrastructure of Canada .....			27,407
Transportation Appeal Tribunal of Canada .....			
	<b>9,836,755</b>	<b>14,662</b>	<b>560,185</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
2,827,213	138,040	378,419		215,521	44,555	4,352,997
105,467		15,744		32,828		231,657
314,456	24,267	4,790		46,351	262,659	906,858
1,638,684		167,907		67,556	28,446	1,906,113
83,448		70,602		4,236		218,835
40,552		15,432		385		56,709
<b>5,009,820</b>	<b>162,307</b>	<b>652,894</b>		<b>366,877</b>	<b>335,660</b>	<b>7,673,169</b>
1,653,738		931,280		154,257		2,975,170
5,181,038	1,596,793	4,560,856		194,599	1,114,762	23,851,210
8,296,917	8,677,498	11,556,612	4,699	241,242	33,653,009	75,462,018
185,511		411,252		40,063	15,724	707,877
16,909		58,530		437		75,986
79,388,530	19,492,447	15,185,860	70,573	2,901,998	10,879,546	260,222,367
17,286		2,953		60		20,299
60,907		78,305				139,212
<b>94,800,836</b>	<b>29,766,738</b>	<b>32,785,648</b>	<b>75,272</b>	<b>3,532,656</b>	<b>45,663,041</b>	<b>363,454,139</b>
13,984,025	967,832	37,902,334	6,688,906	495,098	7,739,110	69,720,811
139,913,691	41,738	604,689	1,293,685	288,069	1,587,047	149,992,079
<b>153,897,716</b>	<b>1,009,570</b>	<b>38,507,023</b>	<b>7,982,591</b>	<b>783,167</b>	<b>9,326,157</b>	<b>219,712,890</b>
5,436,634	179,386	1,177,521	699,847	21,840	2,666,354	20,534,607
434,945		58,986		20,410	2,585	548,096
290,786		65,462		181	24,376	408,212
11,182				90		11,272
<b>6,173,547</b>	<b>179,386</b>	<b>1,301,969</b>	<b>699,847</b>	<b>42,521</b>	<b>2,693,315</b>	<b>21,502,187</b>

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>TREASURY BOARD</b>			
Secretariat .....	435		61,488
Canada School of Public Service .....			108,569
Office of the Commissioner of Lobbying .....			5,181
Office of the Public Sector Integrity Commissioner .....			14,380
	<b>435</b>		<b>189,618</b>
<b>VETERANS AFFAIRS</b>			
Department .....	3,985		80,180
Veterans Review and Appeal Board .....			12,683
	<b>3,985</b>		<b>92,863</b>
<b>WESTERN ECONOMIC DIVERSIFICATION .....</b>	<b>33,478</b>		<b>14,771</b>
<b>Total .....</b>	<b>1,366,511,301</b>	<b>518,038,355</b>	<b>232,578,583</b>

<sup>(1)</sup> This category includes aircraft and related parts, \$858,263,105; ships, boats and related parts, \$187,515,409; road motor vehicles and related parts, \$296,150,022; and miscellaneous vehicles and related parts, \$24,582,765.

<sup>(2)</sup> This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

<sup>(3)</sup> This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
9,016,395		748,988		454,384	422,908	10,704,598
700,948		339,285		54,846	219	1,203,867
242,466		12,150		587		260,384
111,080		100,763		3,546		229,769
<b>10,070,889</b>		<b>1,201,186</b>		<b>513,363</b>	<b>423,127</b>	<b>12,398,618</b>
2,303,114		669,905		795,646	483,350	4,336,180
21,849		2,679		9,917		47,128
<b>2,324,963</b>		<b>672,584</b>		<b>805,563</b>	<b>483,350</b>	<b>4,383,308</b>
541,872		60,446		7,308		657,875
<b>937,749,938</b>	<b>438,166,565</b>	<b>185,626,356</b>	<b>25,063,961</b>	<b>21,439,783</b>	<b>337,493,887</b>	<b>4,062,668,729</b>





# SECTION 6

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Transfer Payments

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Transfer payments .....	6.2

## TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result

from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: <http://www.tpsgc-pwgsc.gc.ca/recgen/txt/72-eng.html>. This information includes for each Government program:

## TRANSFER PAYMENTS

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department .....	231,189	637,178,841	991,878,753
Canadian Food Inspection Agency .....	5,401,623		690
	<b>5,632,812</b>	<b>637,178,841</b>	<b>991,879,443</b>
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>			
Department .....		<b>95,999,307</b>	<b>1,009,285</b>
<b>CANADA REVENUE AGENCY.....</b>	<b>223,547,283</b>		<b>213,871,447</b>
<b>CANADIAN HERITAGE</b>			
Department .....	28,861,527	113,007,293	274,162,512
Library and Archives of Canada .....			
National Film Board .....			
	<b>28,861,527</b>	<b>113,007,293</b>	<b>274,162,512</b>
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department .....	<b>38,587,930</b>		<b>433,289,453</b>
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC.....</b>	<b>31,877</b>	<b>88,766,954</b>	<b>12,000,000</b>
<b>ENVIRONMENT</b>			
Department .....	228,800	134,283	7,189,719
Canadian Environmental Assessment Agency .....			220,500
Parks Canada Agency .....			396,950
	<b>228,800</b>	<b>134,283</b>	<b>7,807,169</b>
<b>FINANCE</b>			
Department .....			<b>55,491,020,384</b>

- the total amount spent in the current fiscal year;
- the total amount paid for each class of recipients;
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid; and,
- the total amount and the total number of recipients, for each class of recipients, of all payments to a recipient aggregating to less than \$100,000.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
26,786,126	83,621,622	125,972		1,739,822,503 5,402,313
<b>26,786,126</b>	<b>83,621,622</b>	<b>125,972</b>		<b>1,745,224,816</b>
	<b>128,886,151</b>	<b>10,575,377</b>		<b>236,470,120</b>
	<b>2,410,496</b>			<b>439,829,226</b>
12,885,990 37,033	638,127,099 1,740,000 250,000	5,886,592		1,072,931,013 1,777,033 250,000
<b>12,923,023</b>	<b>640,117,099</b>	<b>5,886,592</b>		<b>1,074,958,046</b>
<b>1,844,578</b>	<b>474,868,272</b>			<b>948,590,233</b>
	<b>135,487,475</b>	<b>16,289,508</b>		<b>252,575,814</b>
12,879,719	83,778,466 2,842,203 12,054,822	1,956,159  1,200,408		106,167,146 3,062,703 13,652,180
<b>12,879,719</b>	<b>98,675,491</b>	<b>3,156,567</b>		<b>122,882,029</b>
<b>458,218,990</b>	<b>41,850,992</b>			<b>55,991,090,366</b>

## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
<b>FISHERIES AND OCEANS</b>			
Department .....	81,744,504	90,625	4,634,087
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	5,095,286		
Canadian International Development Agency .....		300,000,000	
Export Development Canada (Canada Account) .....			
	5,095,286	300,000,000	
<b>GOVERNOR GENERAL</b> .....	523,069		
<b>HEALTH</b>			
Department .....			72,255,982
Canadian Institutes of Health Research .....	931,992,159		
Canadian Northern Economic Development Agency .....	46,386	2,590,699	9,067,610
Public Health Agency of Canada .....	342,377		827,503
	932,380,922	2,590,699	82,151,095
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>			
Department .....	42,630,557,644	16,158,786	1,067,567,343
Office of the Co-ordinator, Status of Women .....			
	42,630,557,644	16,158,786	1,067,567,343
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department .....	15,214,277	571,769,302	649,428,109
Canadian Polar Commission .....			
	15,214,277	571,769,302	649,428,109
<b>INDUSTRY</b>			
Department .....		482,812,723	181,594,650
Canadian Space Agency .....	203,314	280,000	
Federal Economic Development Agency for Southern Ontario .....		41,268,443	29,831,222
National Research Council of Canada .....		80,663,456	
Natural Sciences and Engineering Research Council .....	1,036,165,486		
Social Sciences and Humanities Research Council .....	670,999,277		
Statistics Canada .....			
	1,707,368,077	605,024,622	211,425,872



Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
<b>139,114</b>	<b>42,039,030</b>			<b>128,647,360</b>
478,783,888	284,679,201	13,378,864		781,937,239
3,287,096,667				3,587,096,667
47,284,811				47,284,811
<b>3,813,165,366</b>	<b>284,679,201</b>	<b>13,378,864</b>		<b>4,416,318,717</b>
				<b>523,069</b>
15,015,572	1,511,957,929	532,475		1,599,761,958
52,150	18,685,675			950,729,984
	19,600,120	687,915		31,992,730
1,103,745	191,018,135			193,291,760
<b>16,171,467</b>	<b>1,741,261,859</b>	<b>1,220,390</b>		<b>2,775,776,432</b>
2,116,224	729,418,571	38,244,928		44,484,063,496
	18,285,051			18,285,051
<b>2,116,224</b>	<b>747,703,622</b>	<b>38,244,928</b>		<b>44,502,348,547</b>
	5,203,751,649	13,732,208		6,453,895,545
	10,000			10,000
	<b>5,203,761,649</b>	<b>13,732,208</b>		<b>6,453,905,545</b>
6,461,251	302,171,373			973,039,997
35,075,735	11,480,468	1,531		47,041,048
	124,157,094	4,847,850		200,104,609
11,369,584	55,967,647			148,000,687
				1,036,165,486
				670,999,277
	560,800			560,800
<b>52,906,570</b>	<b>494,337,382</b>	<b>4,849,381</b>		<b>3,075,911,904</b>

## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
<b>JUSTICE</b>			
Department .....	6,788,213		344,433,858
Offices of the Information and Privacy Commissioners of Canada .....			
	<b>6,788,213</b>		<b>344,433,858</b>
<b>NATIONAL DEFENCE</b>			
Department .....	<b>4,737,692</b>		<b>14,076,355</b>
<b>NATURAL RESOURCES</b>			
Department .....	198,387,258	984,611,966	1,228,273,144
Canadian Nuclear Safety Commission .....	23,993		
National Energy Board .....			
Northern Pipeline Agency .....			
	<b>198,411,251</b>	<b>984,611,966</b>	<b>1,228,273,144</b>
<b>PARLIAMENT</b>			
The Senate .....	44,507		
House of Commons .....			
	<b>44,507</b>		
<b>PRIVY COUNCIL</b>			
Department .....	2,773,288		
Chief Electoral Officer .....			
	<b>2,773,288</b>		
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>			
Department .....			115,676,377
Correctional Service of Canada .....			
Royal Canadian Mounted Police .....	122,928,241		14,376,215
	<b>122,928,241</b>		<b>130,052,592</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			
Department .....		<b>2,083,932</b>	
<b>TRANSPORT</b>			
Department .....	629,236	150,577,150	136,519,462
Office of Infrastructure of Canada .....	638,600	12,938,953	3,233,802,454
	<b>1,267,836</b>	<b>163,516,103</b>	<b>3,370,321,916</b>

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
741,967	29,650,476			381,614,514
	432,587			432,587
<b>741,967</b>	<b>30,083,063</b>			<b>382,047,101</b>
<b>182,195,455</b>	<b>8,736,619</b>			<b>209,746,121</b>
2,950,893	94,415,917			2,508,639,178
324,404	814,618			1,163,015
	201,886			201,886
	671,511			671,511
<b>3,275,297</b>	<b>96,103,932</b>			<b>2,510,675,590</b>
377,015				421,522
886,467				886,467
<b>1,263,482</b>				<b>1,307,989</b>
				2,773,288
	89,789,621			89,789,621
	<b>89,789,621</b>			<b>92,562,909</b>
656,185	124,362,682	3,467,116		244,162,360
	1,483,549			1,483,549
	668,224			137,972,680
<b>656,185</b>	<b>126,514,455</b>	<b>3,467,116</b>		<b>383,618,589</b>
	<b>2,969,416</b>	<b>509,186,346</b>	<b>(509,027,975)</b>	<b>5,211,719</b>
261,505	46,942,274	91,753,595		426,683,222
	117,566,057	1,111,468,691		4,476,414,755
<b>261,505</b>	<b>164,508,331</b>	<b>1,203,222,286</b>		<b>4,903,097,977</b>

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
<b>TREASURY BOARD</b>			
Secretariat .....	358,908		
Canada School of Public Service .....			
Office of the Public Sector Integrity Commissioner .....	15,438		
	<b>374,346</b>		
<b>VETERANS AFFAIRS</b>			
Department .....	<b>2,489,679,321</b>		
<b>WESTERN ECONOMIC DIVERSIFICATION.....</b>		<b>25,212,436</b>	<b>259,209</b>
<b>Total .....</b>	<b>48,496,778,703</b>	<b>3,606,145,149</b>	<b>64,527,663,273</b>

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
338,000	62,000 169,838			758,908 169,838 15,438
<b>338,000</b>	<b>231,838</b>			<b>944,184</b>
<b>9,154,377</b>	<b>12,840,297</b>			<b>2,511,673,995</b>
	110,899,715	3,975,136		140,346,496
<b>4,595,037,445</b>	<b>10,762,377,628</b>	<b>1,827,310,671</b>	<b>(509,027,975)</b>	<b>133,306,284,894</b>





# SECTION 7

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Public Debt Charges

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## PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums and discounts on unmatured debt; and,
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of the current year's public debt charges.

## PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount charged in 2011-2012
	%	\$	\$
<b>UNMATURED DEBT—</b>			
<b>Interest on marketable bonds<sup>(1)</sup>—</b>			
Payable in Canadian currency—			
H98—1987-2011 .....	8.50		7,374,806
A23—1989/90/91-2014 .....	10.25	709,898,000	72,764,545
A34—1990-2015 .....	11.25	456,505,000	51,497,516
A39—1990/91-2021 .....	10.50	567,361,000	59,572,905
A43—1991-2021 .....	9.75	286,188,000	27,979,777
A49—1991/92-2022 .....	9.25	206,022,000	19,109,246
A55—1992/93/94-2023 .....	8.00	2,498,552,000	252,123,018
A76—1994/95-2025 .....	9.00	2,668,756,000	261,782,353
L25—1991/92/93/94/95-2021 .....	4.25	7,517,580,677	321,101,390
VS05—1995/96/97-2026 .....	4.25	7,214,178,143	308,141,848
WV25—1999/2000/01/02/03-2031 .....	4.00	7,659,743,634	307,929,434
XQ21—2003/04/05/06-2036 .....	3.00	6,854,934,185	206,680,626
YK42—2007-2041 .....	2.00	7,107,445,431	142,862,536
VW17—1996/97-2027 .....	8.00	4,728,822,000	439,790,144
WL43—1998/99/2000/01-2029 .....	5.75	12,408,469,000	726,431,237
XB51—2000/01-2011 .....	6.00		85,359,384
XG49—2001/02/03/04-2033 .....	5.75	13,272,295,000	771,729,708
XH22—2001/02-2012 .....	5.25	8,200,754,000	462,799,204
XM17—2002-2013 .....	5.25	8,796,476,000	471,813,185
XS86—2003/04-2014 .....	5.00	9,669,509,000	484,800,040
XW98—2004/05/06/07-2037 .....	5.00	13,999,089,000	701,872,133
XX71—2004/05-2015 .....	4.50	10,143,325,000	457,700,172
YB43—2005/06-2016 .....	4.00	10,157,400,000	407,409,140
YC26—2005/06-2011 .....	3.75		93,415,342
YF56—2006/07-2017 .....	4.00	10,342,526,000	414,834,468
YG30—2006/07-2012 .....	3.75	4,761,038,000	206,176,233
YL25—2007/08-2018 .....	4.25	10,622,764,000	452,704,367
YN80—2007/08-2013 .....	3.50	10,804,883,000	474,427,346
YQ12—2008/09-2042 .....	4.00	15,800,000,000	633,731,507
YR94—2008/09-2020 .....	3.75	17,650,000,000	663,688,356
YS77—2008/09-2015 .....	3.00	13,149,524,000	407,378,284
YT50—2008/09-2011 .....	1.25		5,495,035
YU24—2009/10-2015 .....	2.00	15,000,000,000	300,821,918
YW89—2009/10-2012 .....	1.00		17,972,859
YX62—2009/10-2013 .....	2.00	11,364,548,000	291,196,666
YY46—2009/10-2012 .....	1.25		52,216,562
YZ11—2009/10-2021 .....	3.50	13,100,000,000	459,756,164
ZB34—2009/10-2012 .....	1.50		92,232,452
ZC17—2009/10-2015 .....	2.50	9,000,000,000	225,616,438
ZD99—2009/10-2013 .....	1.75	13,393,677,000	317,946,102
ZE72—2009/10-2013 .....	1.50	3,333,366,000	73,208,470
ZF48—2010/11-2016 .....	3.00	11,341,729,000	341,184,067
ZG21—2010/11-2014 .....	2.50	9,200,000,000	230,000,000
ZH04—2010/11-2044 .....	1.50	4,593,503,701	51,319,595
ZJ69—2010/11-2022 .....	3.25	11,500,000,000	366,315,068
ZK33—2010/11-2013 .....	1.50	13,007,171,000	209,614,138
ZL16—2010/11-2016 .....	2.00	9,900,000,000	198,542,466
ZN71—2010/11-2014 .....	2.00	9,600,000,000	192,000,000
ZP20—2011/12-2014 .....	2.00	10,500,000,000	185,547,945
ZQ03—2011/12-2017 .....	2.75	10,500,000,000	242,734,589
ZR85—2011/12-2015 .....	2.25	9,000,000,000	160,428,082
ZS68—2011/12-2046 .....	3.50	4,700,000,000	67,410,959

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2011-2012
	%	\$	\$
ZT42—2011/12-2014 .....	1.50	11,500,000,000	106,089,041
ZU15—2011/12-2023 .....	2.75	7,500,000,000	88,715,753
ZV97—2011/12-2017 .....	1.50	10,500,000,000	47,753,425
ZW70—2011/12-2014 .....	1.00	11,113,857,000	41,572,211
ZX53—2011/12-2015 .....	1.00	9,000,000,000	25,643,836
ZY37—2011/12-2015 .....	0.75	10,866,636,000	11,627,387
		447,768,525,771	14,797,941,478
Less: Government's holdings and consolidation adjustment .....		(371,681,000)	
		448,140,206,771	14,797,941,478
Payable in foreign currencies—			
2009-2014 .....	2.38	2,992,500,000	70,370,656
2012-2017 .....	0.88	2,992,500,000	3,345,781
2010-2020 .....	3.50	2,660,800,000	90,158,869
2001-2003/19 .....	8.25-9.70	52,691,940	2,997,393
		8,698,491,940	166,872,699
Less: Government's holdings .....		54,079,082	2,924,731
		8,644,412,858	163,947,968
		456,784,619,629	14,961,889,446
Retail Debt—			
Canada savings bonds <sup>(1)</sup> —			
S46—1991-2003/2013 .....	0.50-0.65	135,997,080	888,947
S47—1992-2004/2014 .....	0.50-0.65	215,030,417	1,882,625
S48—1993-2005/2015 .....	0.50-0.65	171,469,038	1,479,954
S49—1994-2006/2016 .....	0.50-0.65	249,668,592	2,227,681
S50—1995-2007/2017 .....	0.50-0.65	199,410,747	1,726,788
S51—1996-2008/2019 .....	0.50-0.65	328,625,998	3,336,749
S52—1997-2009/2017 .....	0.50-0.65	355,472,049	2,976,430
S54—1998-2008/2019 .....	0.50-0.65	159,376,397	1,236,597
S55—1998-2008/2019 .....	0.50-0.65	12,094,250	100,029
S56—1999-2009/2019 .....	0.65	2,492,228	20,146
S57—1999-2009/2019 .....	0.65	1,358,871	11,849
S58—1999-2009/2019 .....	0.65	3,266,263	29,042
S59—1999-2009/2020 .....	0.65	1,895,609	15,926
S60—1999-2009/2020 .....	0.50-0.65	83,638,595	653,415
S61—1999-2009/2020 .....	0.50-0.65	8,962,757	73,664
S62—1999-2009/2020 .....	0.65	2,898,141	23,753
S63—1999-2009/2020 .....	0.65	1,784,401	15,613
S64—1999-2009/2020 .....	0.65	3,372,001	29,262
S65—2000-2010 .....	0.65	3,610,529	30,792
S72—2001-2011 .....	0.65		707,726
S73—2001-2011 .....	0.65		57,205
S74—2002-2012 .....	0.65		14,074
S75—2002-2012 .....	0.65		12,153
S76—2002-2012 .....	0.65		43,024
S77—2002-2012 .....	0.65	4,507,736	36,029
S78—2002-2012 .....	0.50-0.65	170,142,034	1,213,335
S79—2002-2012 .....	0.50-0.65	13,948,170	99,020
S80—2003-2013 .....	0.65	3,908,157	28,802
S81—2003-2013 .....	0.65	2,891,548	21,635
S82—2003-2013 .....	0.65	6,008,559	46,404
S83—2003-2013 .....	0.65	6,392,895	47,742
S84—2003-2013 .....	0.50-0.65	126,178,108	900,612
S85—2003-2013 .....	0.50-0.65	7,505,300	52,079
S86—2004-2014 .....	0.65	2,004,942	14,635
S87—2004-2014 .....	0.65	1,492,000	11,013
S88—2004-2014 .....	0.65	3,093,915	24,159
S89—2004-2014 .....	0.65	1,950,189	14,859
S90—2004-2014 .....	0.50-0.65	137,786,708	980,366
S91—2004-2014 .....	0.50-0.65	8,836,455	60,146
S92—2005-2015 .....	0.65	3,777,960	26,947

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2011-2012
	%	\$	\$
S93—2005-2015.....	0.65	1,668,406	12,763
S94—2005-2015.....	0.65	3,676,423	28,044
S95—2005-2015.....	0.65	2,415,800	17,568
S96—2005-2015.....	0.50-0.65	167,622,126	1,266,118
S97—2005-2015.....	0.50-0.65	9,693,552	66,006
S98—2006-2016.....	0.65	2,701,500	19,348
S99—2006-2016.....	0.65	1,895,194	15,158
S100—2006-2016.....	0.65	4,064,646	31,141
S101—2006-2016.....	0.65	2,848,366	20,237
S102—2006-2016.....	0.50-0.65	212,224,048	1,477,158
S103—2006-2016.....	0.50-0.65	11,415,929	77,827
S104—2007-2017.....	0.65	3,272,700	23,253
S105—2007-2017.....	0.65	2,319,534	17,134
S106—2007-2017.....	0.65	4,864,823	36,438
S107—2007-2017.....	0.65	4,221,267	30,607
S108—2007-2017.....	0.50-0.65	270,832,522	1,869,813
S109—2007-2017.....	0.50-0.65	18,520,738	125,142
S110—2008-2018.....	0.65	5,828,626	41,840
S111—2008-2018.....	0.65	5,668,871	30,033
S112—2008-2018.....	0.65	6,610,287	46,969
S113—2008-2018.....	0.65	9,327,059	65,365
S114—2008-2018.....	0.50-0.65	389,512,663	2,702,087
S115—2008-2018.....	0.50-0.65	38,430,662	251,870
S116—2009-2019.....	0.65	17,162,876	125,468
S117—2009-2019.....	0.65	11,537,595	93,987
S118—2009-2019.....	0.65	12,024,044	88,820
S119—2010-2019.....	0.65	9,376,299	67,799
S120—2010-2019.....	0.50-0.65	383,827,859	2,936,418
S121—2010-2019.....	0.50-0.65	15,762,327	105,004
S122—2010-2020.....	0.65	5,637,365	38,547
S123—2010-2020.....	0.65	3,997,407	29,288
S124—2010-2020.....	0.65	5,475,322	41,567
S125—2011-2021.....	0.65	3,485,995	23,708
S126—2011-2021.....	0.50-0.65	666,557,794	4,880,751
S127—2011-2021.....	0.50-0.65	25,668,678	167,987
S128—2012-2022.....	0.50	584,590,032	818,210
S129—2012-2022.....	0.50	20,779,422	58,123
S900—2011-2012.....	0.65		273
S901—2011-2012.....	0.65		288
S902—2011-2012.....	0.65		3,602
S903—2012-2013.....	0.65		52
S904—2012-2013.....	0.65	8,897	16
S905—2012-2013.....	0.65	93,439	102
S906—2012-2013.....	0.65	1,052,735	570
		5,387,522,467	38,923,726
Canada premium bonds <sup>(1)</sup> —			
P3—1998-2008/2019.....	1.00-2.65	276,710,686	7,610,952
P4—1998-2008/2019.....	1.00-2.65	31,089,511	954,968
P5—1999-2009/2019.....	1.00-2.65	6,849,669	232,879
P6—1999-2009/2019.....	1.00-2.05	4,927,631	136,048
P7—1999-2009/2019.....	1.00-2.05	24,172,244	752,265
P8—1999-2009/2019.....	1.70	17,119,913	410,151
P9—1999-2009/2019.....	1.40-1.80	99,371,850	2,201,213
P10—1999-2009/2019.....	1.40-1.80	30,533,427	672,777
P11—1999-2009/2020.....	1.40-1.80	10,591,986	226,380
P12—1999-2009/2020.....	1.40-1.80	8,181,879	180,568
P13—1999-2009/2020.....	1.40-1.80	19,675,709	430,090
P14—2000-2010.....	1.40	25,126,693	482,831
P21—2001-2011.....	1.10		2,291,943
P22—2001-2011.....	1.10		385,732
P23—2002-2012.....	1.10		154,472
P24—2002-2012.....	1.10		108,949
P25—2002-2012.....	1.40		828,910
P26—2002-2012.....	1.40	22,985,098	409,999



## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2011-2012
	%	\$	\$
P27—2002-2012.....	1.10-1.40	573,424,185	8,795,535
P28—2002-2012.....	1.10-1.40	114,085,929	1,797,524
P29—2003-2013.....	1.10-1.40	43,924,921	889,197
P30—2003-2013.....	1.10-1.40	7,232,263	111,126
P31—2003-2013.....	1.10-1.40	35,516,253	543,965
P32—2003-2013.....	1.10	32,641,001	440,522
P33—2003-2013.....	1.10-1.40	15,473,455	238,989
P34—2003-2013.....	1.00-2.65	456,252,270	11,258,924
P35—2003-2013.....	1.00-2.65	102,424,504	2,658,677
P36—2004-2014.....	1.00-2.65	34,305,447	979,139
P37—2004-2014.....	1.00-2.05	22,561,938	521,849
P38—2004-2014.....	1.00-2.05	31,850,787	766,175
P39—2004-2014.....	1.70	17,988,393	347,438
P40—2004-2014.....	1.10-1.40	131,991,682	1,857,656
P41—2004-2014.....	1.10-1.40	32,036,480	454,060
P42—2005-2015.....	1.10-1.40	10,719,205	174,945
P43—2005-2015.....	1.10-1.40	5,378,481	72,706
P44—2005-2015.....	1.10-1.40	6,509,000	89,977
P45—2005-2015.....	1.10	5,879,756	73,171
P46—2005-2015.....	1.00-2.65	76,551,705	1,810,289
P47—2005-2015.....	1.00-2.65	31,613,044	783,004
P48—2006-2016.....	1.00-2.65	9,692,824	256,602
P49—2006-2016.....	1.00-2.05	10,094,024	219,301
P50—2006-2016.....	1.00-2.05	10,260,545	239,162
P51—2006-2016.....	1.70	11,663,183	218,739
P52—2006-2016.....	1.40-1.80	73,351,343	1,269,130
P53—2006-2016.....	1.40-1.80	18,966,959	325,407
P54—2007-2017.....	1.40-1.80	5,381,050	90,348
P55—2007-2017.....	1.40-1.80	4,145,412	68,158
P56—2007-2017.....	1.40-1.80	26,440,932	448,686
P57—2007-2017.....	1.40	18,741,624	295,334
P58—2007-2017.....	1.10-1.40	69,464,477	1,020,134
P59—2007-2017.....	1.10-1.40	17,096,069	230,179
P60—2008-2018.....	1.10-1.40	4,525,615	65,312
P61—2008-2018.....	1.10-1.40	4,245,620	58,554
P62—2008-2018.....	1.10-1.40	10,031,673	129,474
P63—2008-2018.....	1.10	13,063,098	155,086
P64—2008-2018.....	1.00-2.65	137,268,840	3,136,296
P65—2008-2018.....	1.00-2.65	81,421,051	1,986,143
P66—2009-2019.....	1.00-2.65	38,734,151	1,460,902
P67—2009-2019.....	1.00-2.05	19,482,169	474,954
P68—2009-2019.....	1.00-2.05	20,392,008	546,093
P69—2010-2019.....	1.70	30,405,640	526,196
P70—2010-2019.....	1.40-1.80	82,234,911	1,336,603
P71—2010-2019.....	1.40-1.80	46,518,991	746,137
P72—2010-2020.....	1.40-1.80	16,389,662	252,117
P73—2010-2020.....	1.40-1.80	13,835,817	208,147
P74—2010-2020.....	1.40-1.80	11,734,128	174,472
P75—2011-2021.....	1.40	9,495,342	134,003
P76—2011-2021.....	1.10	97,823,356	1,245,504
P77—2011-2021.....	1.10	67,432,053	846,947
P78—2012-2022.....	1.00	121,460,642	506,970
P79—2012-2022.....	1.00	55,968,751	186,577
P950—2011-2012.....	1.10		19,564
P951—2011-2012.....	1.10		64,485
P952—2011-2012.....	1.10		33,905
P953—2012-2013.....	1.10		6,045
P954—2012-2013.....	1.00	295,596	747
P955—2012-2013.....	1.00	813,226	1,372
P956—2012-2013.....	1.00	9,905,835	8,255
		3,534,473,612	72,128,035
		<b>8,921,996,079</b>	<b>111,051,761</b>

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2011-2012
	%	\$	\$
<b>Bonds for Canada Pension Plan.....</b>	<b>various</b>	<b>11,118,000<sup>(2)</sup></b>	<b>1,234,613</b>
Total interest on unmatured debt.....		465,717,733,708	15,074,175,820
<b>Amortization of discounts on Treasury bills—</b>			
Amortization of discounts on 2010-2011 issues.....			625,505,314
Amortization of discounts on 2011-2012 issues.....		163,220,895,000	1,119,242,442
		<b>163,220,895,000</b>	<b>1,744,747,756</b>
<b>Amortization of discounts on Canada bills—</b>			
Amortization of discounts on 2010-2011 issues.....			369,510
Amortization of discounts on 2011-2012 issues.....		2,070,860,873	1,445,559
		<b>2,070,860,873</b>	<b>1,815,069</b>
		165,291,755,873	1,746,562,825
<b>Amortization of discounts and premiums on marketable bonds.....</b>			<b>1,156,378,697</b>
<b>Consumer price index adjustments on real return bonds.....</b>			<b>921,162,282</b>
			2,077,540,979
Total amortization of premiums and discounts on other debts.....		165,291,755,873	3,824,103,804
<b>Cross-currency swap revaluation.....</b>		<b>(4,447,854,436)</b>	<b>(552,581,884)</b>
<b>Servicing costs and costs of issuing new borrowings.....</b>			<b>21,358,378</b>
<b>Unamortized discounts and premiums on market debt.....</b>		<b>(4,295,563,032)</b>	
<b>Obligation related to capital leases.....</b>	<b>various</b>	<b>3,633,342,265</b>	<b>211,607,465</b>
<b>Other unmatured debt.....</b>		<b>452,888,800</b>	
<b>Total public debt charges related to unmatured debt.....</b>		<b>626,352,303,178</b>	<b>18,578,663,583</b>
<b>PENSION AND OTHER FUTURE BENEFITS (INTEREST)—</b>			
Public sector pensions—			
Public Service Superannuation Account.....	various	96,441,820,180	5,583,956,818
Public Service Pension Fund Account.....	various	142,589,691	
Canadian Forces Superannuation Account.....	various	46,269,145,802	2,679,671,878
Canadian Forces Pension Fund Account.....	various	280,495,982	
Reserve Force Pension Fund Account.....	various	9,724,303	
Royal Canadian Mounted Police Superannuation Account.....	various	13,015,852,545	750,441,805
Royal Canadian Mounted Police Pension Fund Account.....	various	13,680,102	
Members of Parliament Retiring Allowances Account.....	various	708,049,065	67,475,381
Members of Parliament Retirement Compensation Arrangements Account.....	various	231,416,266	22,676,017
Retirement Compensation Arrangements Account—			
RCA No. 1—Public Service.....	various	910,164,233	51,901,715
RCA No. 1—Canadian Forces.....	various	307,572,515	17,608,104
RCA No. 1—Royal Canadian Mounted Police.....	various	30,546,308	1,764,074
RCA No. 2—Public Service.....	various	766,225,994	44,719,974
Supplementary Retirement Benefits Account (Judges).....	various	178,121,263	
Supplementary Retirement Benefits Account (Others).....	various	575,067	3,264,546
		<b>159,305,979,316</b>	<b>9,223,480,312</b>
Allowance for pension adjustments.....	various	(10,395,000,000)	7,000,000
		<b>148,910,979,316</b>	<b>9,230,480,312</b>
Other employee and veteran future benefits—			
Health and dental care plans.....		19,227,000,000	888,000,000
Severance benefits.....		4,825,000,000	223,000,000
Worker's compensation.....		798,000,000	33,000,000
Veteran benefit plan.....		32,692,000,000	1,626,000,000

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2011-2012
	%	\$	\$
Royal Canadian Mounted Police benefit plan.....		2,973,000,000	163,000,000
	<b>4.03</b>	<b>60,515,000,000</b>	<b>2,933,000,000</b>
<b>Total public debt charges related to pension and other future benefits.....</b>		<b>209,425,979,316</b>	<b>12,163,480,312</b>
<b>OTHER LIABILITIES—</b>			
Canada Pension Plan (net of securities held by the CPP investment Fund).....	various	<b>137,708,803</b>	<b>2,319,732</b>
Government Annuities Account.....	various	<b>201,610,590</b>	<b>14,247,881</b>
<b>Deposit accounts—</b>			
General security deposits.....	various	5,471,817	11,070
Canada Development Investment Corporation.....	various	58,845,727	303,580
Canada Hibernia Holding Corporation— Abandonment reserve fund.....	various	95,088,322	771,845
Canada Labour Code—Wage Recovery Appeals.....	various	2,383,123	15,139
Contractors' security deposits.....	various	4,352,895	97,560
Swap collateral deposit.....	various	1,024,942,055	831,550
Non-interest bearing accounts.....		255,089,391	
		<b>1,446,173,330</b>	<b>2,030,744</b>
<b>Trust accounts—</b>			
Indian Residential Schools Settlement Agreement— Common Experience Payments.....	various	337,165,280	2,822,069
Indian band funds.....	various	882,103,011	27,938,826
Indian estate accounts.....	various	19,128,178	376,382
Indian savings accounts.....	various	36,750,068	1,040,145
Canadian Security Intelligence Service— Scholastic awards.....	various	27,131	221
Royal Canadian Mounted Police—Benefit trust fund.....	various	2,160,552	18,221
Inmates' trust fund.....	various	17,620,038	16,593
Administered trust accounts.....	various	144,940	1,740
Estates fund.....	various	529,637	16,868
Veterans administration and welfare trust fund.....	various	1,615,490	13,056
Non-interest bearing accounts.....		1,384,748	
		<b>1,298,629,073</b>	<b>32,244,121</b>
<b>Total deposit and trust accounts.....</b>		<b>2,744,802,403</b>	<b>34,274,865</b>
<b>Other specified purpose accounts—</b>			
Insurance and death benefit accounts— Regular forces death benefit account.....	various	190,303,098	11,135,236
Public Service death benefit account.....	various	3,080,791,499	175,023,297
Non-interest bearing accounts.....		8,195,705	
		<b>3,279,290,302</b>	<b>186,158,533</b>
<b>Pension accounts—</b>			
Annuities agents' pension account.....	various	421	27
Locally engaged contributory pension account.....	various	228,658	
Royal Canadian Mounted Police— Dependants' pension fund.....	various	24,169,509	1,464,314
		<b>24,398,588</b>	<b>1,464,341</b>
<b>Other accounts—</b>			
AgriInvest Program.....	various		779,385
AgriStability Program (previously Canadian Agricultural Income Stabilization).....	various		
Net Income Stabilization Account.....	various		4,306
Common school funds—Ontario and Quebec.....	5.00	56,716,041	133,889 <sup>(3)</sup>
Indian moneys suspense account.....	various	2,677,771	1,290,084
Courts Administration Service— Special account.....	various	56,770,037	49,427

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount charged in 2011-2012
	%	\$	\$
Provincial and Territorial Tax Collection Agreements Account. ....	various	428,853,636	11,658,894
Non-interest bearing accounts. ....		<b>545,017,485</b>	<b>13,915,985</b>
Deferred revenue specified purpose accounts. ....	various	(4)	<b>48,955</b>
<b>Other specified purpose accounts. ....</b>		<b>3,848,706,375</b>	<b>201,587,814</b>
Special drawing rights allocations. ....	various	(5)	<b>31,613,707</b>
<b>Total public debt charges related to other liabilities. ....</b>		<b>6,932,828,171</b>	<b>284,043,999</b>
<b>CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—</b>			
National Battlefields Commission—Trust fund. ....	various	651,497	5,277
Ship-Source Oil Pollution Fund. ....	various	395,793,691	6,671,042
Mackenzie King trust account. ....	various	225,000	6,345
Endowments for health research. ....	various	140,267	66,441
Social Sciences and Humanities Research Council— Queen's Fellowship fund. ....	various	250,000	2,941
Non-interest bearing accounts. ....		(9,415,461,872)	
<b>Total public debt charges related to consolidated specified purpose accounts. ....</b>		<b>(9,018,401,417)</b>	<b>6,752,046</b>
<b>Total public debt charges before consolidation adjustment. ....</b>		833,692,709,248	31,032,939,940
<b>Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government). ....</b>		<b>9,018,401,417</b>	<b>(6,752,046)</b>
<b>TOTAL PUBLIC DEBT CHARGES. ....</b>		<b>842,711,110,665</b>	<b>31,026,187,894</b>
Comprised of:			
Total public debt charges under statutory authorities before provision and consolidation adjustments. ....			27,881,332,475
Total public debt charge provision. ....			3,151,607,465
Consolidation adjustments. ....			(6,752,046)
<b>Total public debt charges. ....</b>			<b>31,026,187,894</b>

(1) The years stated for each bond series correspond to the year of issuance and year of maturity.

(2) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(3) Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

(4) Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

(5) No amount of principal is shown since the closing balance of this liability account is reported with the Foreign Exchange Accounts in Section 8 of Volume I.

# SECTION 8

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## **Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards**

### CONTENTS

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## PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are reported as one amount at the end of each ministry, together with the total number of such claims. Where the situation warrants non-disclosure, the recipient's name and individual payment amount may be withheld from publication.

### PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>		Accident involving a Crown vehicle - storage fee—	
<b>Department</b>		Able Auctions .....	1,002
Accident involving a Crown vehicle—		Compensation for destruction of sheep—	
Jakober R. ....	3,036	Rustemovski S. ....	4,112
Manitoba Public Insurance for		Settlement of claim for damages and	
Harvey T. ....	3,145	interest related to employment—	
Lekay N. ....	1,317	Picard Sirard Poitras Avocats in trust for	
Saskatchewan Government Insurance for		Aubry D. ....	261,948
Caughie C. ....	8,511	Settlement of claim for financial loss as a result	
Willner G. ....	1,039	of a delayed shipment—	
Wood M. ....	1,451	Aldershot Greenhouses Ltd. ....	56,696
Compensation for damage to property—		Settlement of claim for financial loss as a result	
Young K & S. ....	1,249	of a rejected shipment—	
Compensation for loss of animal—		Name withheld .....	215,013
Erickson M. ....	1,296	Settlement of claim for financial loss as a result	
Rasmuson P. ....	10,125	of spoiled meat—	
Compensation for misrepresentation—		Lax O'Sullivan Scott Lisus LLP in trust for	
SeCan Association .....	5,479	Alymer Meat Packers .....	20,000
Settlement of claim related to a grievance—		Settlement of claim for financial loss as a result	
Name withheld .....	20,000	of stopped slaughter operations—	
Claims under \$1,000 (7).....	3,328	Les Viandes du Breton Inc. ....	2,616
	59,976	Settlement of claim for injuries and moral	
<b>Canadian Food Inspection Agency</b>		damages as a result of the anesthetization	
Accident involving a Crown vehicle—		of an animal—	
Canadian Northern Shield Insurance Company for		Valerie Savard in trust for	
Mei J. ....	16,952	Brisson H & Fournier J-P. ....	35,000
Drysdale Bacon McStravick in trust for		Settlement of claim for manure disposal—	
Kenrick L. ....	28,870	Burden K. ....	10,000
Federation Insurance Company for		Settlement of claim for pain and suffering as a	
Noel L. ....	3,018	result of a motor vehicle accident—	
Getson D. ....	2,009	Doiron Lebouthillier Boudreau Allain	
Manitoba Public Insurance for		Barristers and Solicitors in trust for	
Corbier B. ....	4,575	Sonier S. ....	60,000
Saskatchewan Government Insurance for		Settlement of claim related to a grievance—	
Krismier R. ....	3,940	Harper M. ....	7,500
State Farm Insurance Companies for		McJannet Rich Barristers and Solicitors for	
Soch B. ....	7,788	Olson W. ....	2,500
TD Insurance for		Name withheld .....	8,312
Kruper K. ....	2,016	Olson W. ....	20,000
The Economical Insurance Group for		Settlement of claim related to import	
Roach K. ....	1,282	permit—	
The Personal Insurance Company for		Schubert G. ....	1,397
MacDonald B. ....	1,278	Claims under \$1,000 (11).....	5,590
			783,414
			843,390

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>CANADA REVENUE AGENCY</b>		<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>	
Compensation for damaged vehicle—			
Automotive Resources International .....	1,433	Claim under \$1,000 (1) .....	838
Fortin E .....	2,003		
Settlement for pension and benefits—		<b>ENVIRONMENT</b>	
Name withheld .....	17,366	<b>Department</b>	
Settlement of claim for damages—		Accident involving a Crown rental vehicle - repair to vehicle—	
Name withheld .....	1,900,000	Advanced Collision Repair for	
Settlement of claim related to an audit—		United States Department of Agriculture -	
Name withheld .....	2,700	National Wildlife Research Centre .....	1,273
Settlement of claim related to grievances mediated by the Public Service Labour Relations Board—		Accident involving a Crown vehicle - repair to a metal shed—	
Names withheld (7) .....	67,750	Breal Metal Buildings & Industrial Insulation Ltd for	
Settlement of claim under the <i>Canadian Human Rights Act</i> —		Devon Energy .....	1,610
Names withheld (4) .....	106,000	Accident involving a Crown vehicle - repair to vehicle—	
Claims under \$1,000 (89) .....	6,795	Insurance Corporation of British Columbia for	
	2,104,047	Lako L .....	2,580
		Maloney F .....	1,910
<b>CANADIAN HERITAGE</b>		Polling A .....	3,069
<b>Department</b>		STS Guiding Service Ltd .....	1,451
Out-of-court settlement related to employment—		Claim for personal injury —	
Champ & Associates in trust for		Robinson N .....	10,000
Ettinger G, Hurley L, Somerton B .....	88,000	Compensation following a settlement agreement—	
<b>Library and Archives of Canada</b>		Sabo E .....	12,000
Claim under \$1,000 (1) .....	966	Compensation for bid costs following a complaint to the Canadian International Trade Tribunal—	
<b>Public Service Commission</b>		Excel Human Resources Inc .....	6,718
Claim under \$1,000 (1) .....	214	Damage claim on vehicle rented by the Crown—	
	89,180	Enterprise Rent-A-Car .....	3,312
		Settlement of claim related to a grievance—	
<b>CITIZENSHIP AND IMMIGRATION</b>		Donnelly P .....	6,325
<b>Department</b>		Evans T .....	15,000
Out-of-court settlement for claim related to a grievance—		Settlement of claim related to employment—	
Names withheld (3) .....	24,043	Charlebois M .....	8,946
Nelligan O'Brien Payne LLP in trust for		Claims under \$1,000 (7) .....	4,109
Name withheld .....	10,000		78,303
Out-of-court settlement for claim related to services provided—		<b>Parks Canada Agency</b>	
Jordan Battista LLP in trust for		Claim for damage to a telephone installation—	
Inthirlingam VS .....	3,000	Bell .....	4,135
Settlement of claim for a personal injury—		Claim for damage to boat—	
Danson Recht LLP in trust for		Martel B .....	14,573
Name withheld .....	1,054,912	Thomassen J .....	2,400
Settlement of claim under the <i>Canadian Human Rights Act</i> —		Claim for damage to motor home—	
Name withheld .....	1,000	ICBC for	
Claims under \$1,000 (4) .....	920	Vranic J .....	9,427
	1,093,875	Claim for damage to vehicle—	
		BMO Bank of Montreal for	
		Wilson R .....	1,662
		Gillis FG .....	1,187
		ICBC .....	2,725
		Markel H .....	3,275

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
National Car Rental for Comeau M. ....	7,673	Intact Insurance for Struve F. ....	1,439
Rosa Enterprises Inc for Kostiuk R. ....	1,763	Interstate Batteries .....	1,338
Unifund Assurance for Brooks M. ....	1,720	King KW .....	5,428
Claim for personal injury— Ginefri L. ....	1,819	Knechtel H. ....	1,631
Lawrence Hatfield Professional for Hornak M. ....	75,000	Manitoba Public Insurance Corporation for Babic Z. ....	2,166
MacMillan C. ....	1,500	Muise A. ....	2,018
Names withheld (3). ....	198,304	Ochterloney Street Esso .....	1,401
Settlement before the Canadian International Trade Tribunal - procurement complaint— Name withheld .....	346,574	Poncelet A. ....	2,037
Settlement for breach of contract— Name withheld .....	15,000	Poole Althouse in trust for Elms S. ....	12,500
Settlement for motor vehicle accident— Names withheld (7). ....	1,111,418	Stewart Murray Auto Body for Webber C. ....	2,156
Settlement for National Reclassification Review— Names withheld (3). ....	6,720	Sweeney R. ....	2,216
Settlement of claim related to a grievance— Name withheld .....	6,481	The Economical Insurance Group for Pater P. ....	2,292
Claims under \$1,000 (31). ....	14,849	Unifund Claims Inc for Boutillier A. ....	1,837
	1,828,206	United General Insurance Corporation for Hare M. ....	1,646
	1,906,509	Accident involving a Crown vessel— Cosman C. ....	1,308
		Compensation for damages caused by an incident— Name withheld .....	15,000
		Compensation for damages to fishing gear— Brown W. ....	1,328
		Compensation for loss or damage to personal property— Wheeler S. ....	1,075
		Settlement for leased scientific equipment lost at sea— Jasco Research Ltd. ....	34,500
		Settlement for lost lobster gear, entangled in scientific monitoring equipment— Tinker A. ....	2,980
		Settlement of a contract administration— Name withheld .....	13,174
		Settlement of departmental grievances— Names withheld (3). ....	40,654
		Settlement of grievance between the Department, Public Service Alliance of Canada and beneficiary— Names withheld (2). ....	26,755
		Settlement of grievance under the <i>Canadian Human Rights Act</i> — Name withheld .....	12,000
		Claims under \$1,000 (27). ....	12,249
			368,401
<b>FINANCE</b>		<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>	
<b>Department</b>		<b>Department</b>	
Out-of-court settlement related to a contract— Name withheld .....	30,000	Settlement of claim as a result of personal injury— Nelligan O'Brien Payne LLP in trust for Name withheld .....	35,000
<b>FISHERIES AND OCEANS</b>			
<b>Department</b>			
Accident involving a Crown vehicle— AXA Insurance for Grady W. ....	2,673		
Bristow Moyse Lawyers in trust for King J. ....	120,000		
Carter R. ....	3,466		
Clarke R. ....	1,737		
Cox & Palmer in trust for Way I. ....	20,000		
Crummey J. ....	3,606		
Dave Landon Motors for VanWill P. ....	4,500		
DLB Auto Body for Maillet B. ....	3,391		
Garland Autobody Ltd for Lepine A. ....	1,148		
Hurley K. ....	1,111		
Insurance Corporation of British Columbia for Broekhuysen P. ....	5,641		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of claim due to a car accident—		<b>Public Health Agency of Canada</b>	
Shah G . . . . .	1,275	Settlement of claim related to employment—	
Settlement of claim for cancelled trip—		Name withheld . . . . .	5,000
Kelly R . . . . .	1,158		197,939
MacDonnell M . . . . .	1,921		
Settlement of claim for loss of personal effects—		<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>	
Larivière B . . . . .	1,378	<b>Department</b>	
Settlement of claim for loss related to personal property—		Reimbursement of administrative costs incurred for cancellation of a trip due to a recall on duty—	
Beck S . . . . .	10,000	Lessard J . . . . .	5,023
Settlement of claim for restitution—		Macdonell P . . . . .	1,358
Name withheld . . . . .	129,771	Settlement following a mediation of claim related to grievances for additional responsibilities not compensated—	
Settlement of claim for severance compensation—		Name withheld . . . . .	25,000
Name withheld . . . . .	1,176	Settlement of claim before the Canadian Human Rights Commission for compensation for pain, suffering and medical fees—	
Settlement of claim related to termination of employment—		Name withheld . . . . .	20,533
Names withheld (2) . . . . .	66,074	Settlement of claim before the Canadian Human Rights Commission for moral damages—	
Settlement of complaint related to the Public Service Labour Relations Board—		Names withheld (2) . . . . .	28,000
Name withheld . . . . .	9,500	Settlement of claim before the Canadian Human Rights Commission for reimbursement of disability benefits—	
Settlement of complaint to the Canadian Human Rights Commission—		Raven, Cameron, Ballantyne & Yazbeck in trust for	
Bourdeau Y . . . . .	5,000	Name withheld . . . . .	58,389
Names withheld (3) . . . . .	34,000	Settlement of claim following a complaint relating to a submission—	
Claims under \$1,000 (2 020) . . . . .	59,641	Name withheld . . . . .	20,000
	355,894	Settlement of claim following an accident involving a Crown vehicle—	
		Saskatchewan Government Insurance . . . . .	5,120
<b>HEALTH</b>		Settlement of claim for an administrative error—	
<b>Department</b>		Cimino E . . . . .	5,053
Accident involving a Crown vehicle—		Name withheld . . . . .	1,412
Canadian Direct Insurance for		Settlement of claim for breach of contract due to an administrative error—	
Bell M . . . . .	2,094	Name withheld . . . . .	9,009
Insurance Corporation of British Columbia for		Settlement of claim for damages artwork resulting from negligence by the Department in the management of the shipment—	
Kravec G . . . . .	2,385	Name withheld . . . . .	1,600
Out-of-court settlement for an accident involving a Crown vehicle—		Settlement of claim for damages for failure to accommodate in a reasonable length of time—	
Singer, Kwinter in trust for		Name withheld . . . . .	5,000
Lecsek J . . . . .	75,380	Settlement of claim for general damages due to an administrative error—	
Settlement of a complaint to the Canadian Human Rights Commission—		Names withheld (2) . . . . .	9,460
Ryder Wright Blair & Holmes LLP in trust for			
Name withheld . . . . .	50,000		
Settlement of claim for general damages in the workplace—			
Name withheld . . . . .	4,750		
Settlement of claim related to a grievance—			
Names withheld (2) . . . . .	29,740		
Claim under \$1,000 (1) . . . . .	8		
	164,357		
<b>Canadian Institutes of Health Research</b>			
Settlement of claim under the <i>Canadian Human Rights Act</i> related to termination of employment—			
Mohammed H . . . . .	28,582		



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of claim for general damages, pain and suffering—		Settlement of a claim to compensate the plaintiff for its annual share for fishing and hunting equipment—	
Name withheld .....	5,000	Lac La ronge Indian Band .....	660,000
Settlement of claim for pain and suffering due to discriminatory practice—		Settlement of litigation involving a leasing dispute—	
34 payments to recipients @ \$520 to \$12,183 .....	137,455	Weirfoulds LLP in trust for	
380 payments to recipients @ \$457 to \$14,231 .....	2,159,049	Alderson E et al. ....	3,500,000
Name withheld .....	18,000	Settlement of litigation regarding late-overdue tuition payments—	
Settlement of claim for pain and suffering for failure to accommodate—		Olive Waller Zinkhan & Waller in trust for	
Name withheld .....	6,000	Fishing Lake First Nation .....	779,504
Settlement of claim related to the implementation of a 2008 Settlement Agreement before the Canadian Human Rights Commission for tax consequences—		Claims under \$1,000 (3) .....	795
Name withheld .....	15,000		458,240,042
Claims under \$1,000 (10) .....	2,384		
	2,537,845	<b>INDUSTRY</b>	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>		<b>Department</b>	
<b>Department</b>		Accident involving a Crown vehicle—	
Compensation for reimbursement of travel expenditures—		McLaughlin C .....	3,000
Clark D. ....	10,645	Wawanesa Mutual Insurance Company for	
Out-of-court settlements of abuse claim—		Beaton D .....	1,333
Various Law Firms for		Settlement for litigation regarding the suspension and dismissing of an employee—	
Names withheld (3,929) .....	448,107,677	Stikeman Elliott in trust for	
Settlement involving employee grievance—		Vannat M. ....	100,000
Nelligan O'Brien Payne LLP in trust for		Claim under \$1,000 (1) .....	192
Frost J. ....	25,000		104,525
Settlement of a claim for breaches of trust, treaty rights and fiduciary duty—		<b>National Research Council of Canada</b>	
Albert M Lockyer LLP in trust for		Claim under \$1,000 (1) .....	441
Chippewas of Kettle and Stony Point .....	5,000	<b>Statistics Canada</b>	
Chippewas of Kettle and Stony Point .....	4,097,367	Compensation for damage to a property by an employee during the Census—	
Harrison Pensa LLP in trust for		Hampton Inn & Suite .....	4,000
Chippewas of Kettle and Stony Point .....	50,000	Hatch B .....	1,413
McKenzie Lake LLP in trust for		Settlement for litigation regarding damages to vehicle—	
Chippewas of Kettle and Stony Point .....	144,934	Enterprise Rent-A-Car Damage .....	9,660
Weirfoulds LLP in trust for		Ng D. ....	1,603
Chippewas of Kettle and Stony Point .....	395,000	Ted's U Drives .....	2,205
Settlement of a claim involving damage created by spilled diesel oil—		Settlement of claim for delay in transmission of documents regarding salary—	
D'Arcy and Deacon LLP in trust for		Olson M. ....	5,851
The Mathias Colomb Cree Nation .....	78,000	Settlement of claim related to employment—	
Settlement of a claim involving damage created by water—		Names withheld (3) .....	31,568
Miller Maki LLP in trust for		Claims under \$1,000 (29) .....	7,393
The Knight's Inn and Cassio's Restaurant .....	333,120		63,693
Settlement of a claim involving the performance of duties of the Third Party Manager—			168,659
Dunn Tremblay Hall Barristers & Solicitors in trust for			
Batchewana First Nation of Ojibways .....	53,000		



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>JUSTICE</b>		AMA Insurance Company for	
<b>Department</b>		Douglas N . . . . .	1,718
Settlement of complaint—		Janssen R . . . . .	1,288
Name withheld . . . . .	16,000	Aviva Insurance for	
Raven, Cameron, Ballantyne & Yazbeck LLP for		Hartnett S . . . . .	6,062
Busch P . . . . .	35,000	AXA Canada for	
Settlement of grievance and complaint—		Knott D . . . . .	2,169
Michel Drapeau Law Office for		Bruce Collision Center for	
Name withheld . . . . .	27,500	Benda R . . . . .	1,421
Name withheld . . . . .	1,825	McGraw C . . . . .	1,147
Raven, Cameron, Ballantyne & Yazbeck LLP for		Caissie and Co Barristers for	
Name withheld . . . . .	5,500	Cerna E . . . . .	550,000
Claim under \$1,000 (1) . . . . .	110	Cassidy R . . . . .	17,735
	85,935	Chadi & Company in trust for	
		Ward H . . . . .	10,000
<b>Canadian Human Rights Tribunal</b>		Chapman Auto Body Ltd for	
Out-of-court settlement for a claim related		Price J . . . . .	1,789
to breach of contract—		Cooperators General Insurance Company for	
Borden Ladner Gervais for		Van-Raden W . . . . .	3,420
Stenotran Services Inc . . . . .	275,000	Discount Car & Truck Rentals for	
		Region of Peel . . . . .	2,166
		Diversified Transportation Ltd . . . . .	10,083
<b>Courts Administration Service</b>		Dominion of Canada General Insurance Company for	
Compensation for employee's damaged eyeglasses—		Winter H . . . . .	2,983
Sepe M . . . . .	148	Door Parts Canada . . . . .	2,433
		Economical Insurance for	
<b>Office of the Director of Public Prosecutions</b>		Haley C . . . . .	1,025
Claims under \$1,000 (3) . . . . .	1,055	Enterprise Rent-A-Car . . . . .	1,905
	362,138	Furtado J . . . . .	3,445
		Greg Hatt's Auto Body & Collision for	
<b>NATIONAL DEFENCE</b>		Hood J . . . . .	1,897
<b>Department</b>		Insurance Corporation of British Columbia for	
Compensation for loss of pension benefits—		Dufton J . . . . .	2,798
Turney M . . . . .	22,992	Intact Insurance Company for	
Compensation for missed financial opportunities,		Berube A . . . . .	3,259
pay, incentives and pension—		Brunn G . . . . .	1,538
Canada Revenue Agency for		George S . . . . .	1,347
Eibmeier K . . . . .	9,000	Middleton H . . . . .	4,084
McKinney T . . . . .	5,475	Joseph Prodor Trial Lawyer in trust for	
Chaplin J . . . . .	7,500	Cerna M . . . . .	325,000
McKinney T . . . . .	12,774	Cerna N . . . . .	175,000
Michel Drapeau Law Office in trust for		Kahler Law Firm in trust for	
Eibmeier K . . . . .	21,000	Arsenault C . . . . .	375,000
Reedie P . . . . .	60,015	Keizers Collision Centre for	
Ministerial claims pursuant to the <i>Canadian</i>		Stoyles M . . . . .	1,403
<i>Human Rights Act</i> —		Macco Collision for	
10 payments to recipients @ \$241 to \$90,000 . . . . .	158,547	Alford M . . . . .	1,018
Ongoing personal injury/disability payment		MacDonald D . . . . .	5,136
to civilians from Lahr, Germany—		Manitoba Public Insurance for	
Bafu . . . . .	105,707	Diamond Athletic . . . . .	10,894
Payment for environmental damages		Flett G . . . . .	3,133
in Germany—		Friesen F . . . . .	1,897
Bima . . . . .	4,094,658	Gauthier D . . . . .	1,449
Settlement of a claim as a result of an accident		Gilkman A . . . . .	1,300
involving a departmental vehicle—		Koesters F . . . . .	13,034
Acheson Whitley Sweeney Foley for		Page S . . . . .	5,514
McCormack S . . . . .	65,000	Seo M . . . . .	7,540
		Vinck B . . . . .	1,728
		Market Insurance for	
		Clifford Trucking . . . . .	167,037

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
McBride Electric Ltd .....	2,382	Iginla & Company in trust for	
Ontario Ministry of Transportation .....	2,122	Molina-Romero E. ....	30,000
Optimum West Insurance Company for		Jean-Paul Michaud in trust for	
Choy A. ....	1,350	Theberge R. ....	47,500
Pattison Outdoor Advertising .....	7,868	Jessop D. ....	3,000
Pembridge Insurance Company for		Leute J. ....	15,750
Sabeau B. ....	2,479	McRoberts Law Office LLP in trust for	
Pembroke Truck Centre .....	1,565	Wood L. ....	2,500
Percy Smith Auto for		Templeman Menninga in trust for	
Campbell B. ....	1,445	Leute J. ....	8,500
Primum Insurance Company for		Turenne M. ....	15,750
Li Y. ....	2,635	Wawanesa Mutual Insurance .....	1,487
Quinlan Abrioux Barristers for		Settlement of a claim as a result of personal	
Insurance Corporation of British Columbia .....	22,593	injury through alleged medical	
RDS Autobody and Collision for		negligence—	
Stack T & Francis A. ....	5,630	Axa Pacific Insurance Company .....	1,191
Risk and Recovery for		BC Hydro .....	10,384
Province of Alberta .....	1,615	Canadian Direct Insurance for	
Rook S. ....	1,875	Shelton R. ....	1,003
Roux E. ....	3,161	Claimspro .....	2,707
Royal & Sun Alliance Insurance Company		Family Insurance Solutions Inc for	
of Canada for		Munro K. ....	4,326
Goerzten W. ....	2,135	Hope M. ....	6,150
Saskatchewan Government Insurance for		Insurance Corporation of British Columbia for	
Bone R. ....	4,954	Diack R. ....	1,031
Morozoff M. ....	1,122	Goff T. ....	1,641
SGL Canada Insurance for		Lombard Canada for	
Vardy T. ....	1,595	Jordanou C. ....	1,209
Sobeys Inc. ....	1,793	Manitoba Public Insurance for	
State Farm Insurance Company for		Kirk Y. ....	2,067
Loan-Lulian L. ....	2,398	Stuart Allen and Associates Inc for	
Pitawanakwat B. ....	4,949	DaGostino K. ....	6,055
Struckless K. ....	3,367	TELUS .....	2,216
Ted's U-Drive .....	1,318	Tourney R. ....	13,415
The Co-Operators for		Wheatley Sadownik in trust for	
Savoie A. ....	2,502	Beauchemin L. ....	1,400,000
The Personal Insurance Company for		Settlement of a claim due to breach of contract—	
Bradbury A. ....	3,325	Caspian Projects Inc. ....	175,000
The Portage la Prairie Mutual Insurance Company .....	1,058	Me Benoit Turcotte in trust for	
Transport Tire Ltd. ....	2,123	Grenier J. ....	12,000
Wawanesa Mutual Insurance Company for		Rasmussen Starr Ruddy LLP in trust for	
Smith J. ....	1,313	Westeinde Construction .....	942,543
Settlement of a claim as a result of personal		Settlement of a claim for damage	
injury—		to rentals—	
Accountant of the Superior Court of Justice		Budget Rent-A-Car .....	31,233
Kingston Court House for		BudgetCar Inc. ....	2,836
Leute J. ....	5,000	Discount Car & Truck Rentals .....	3,247
Leute M. ....	5,000	R & D Trailer Rentals Ltd. ....	2,451
Bedford Law in trust for		Settlement of a claim for legal costs—	
Bezanson T. ....	8,479	Champ & Associates in trust for	
Garneau D. ....	7,085	Military Police Complaints	
Bima for		Commission .....	4,495
Hoffmann W & Molka D. ....	19,466	Ottenheimer and Baker in trust for	
Krupp W. ....	54,528	Air-Tite .....	35,387
Muselmann R & Krupp W. ....	23,227	Settlement of a claim for loss and/or damage to	
Blois Nickerson & Bryson LLP in trust for		personal effects—	
Macrae A. ....	50,000	Aubin Cote in trust for	
Boivin J. ....	1,018	Rose A. ....	11,000
Hill D. ....	3,891	Birchwood Enterprise for	
		Cooperators General Insurance Company .....	1,384

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Boland J. ....	3,005	<b>NATURAL RESOURCES</b>	
Bolger M. ....	1,949	<b>Department</b>	
Bone's Body and Fender Ltd for		Out-of-court settlement of lawsuit	
Lawson E. ....	1,214	concerning personal injury—	
Bouchard S. ....	8,982	Durocher Simpson Koehli & Erler LLP in trust for	
Brown J. ....	1,530	Kallis D, Kallis G, Macphail C,	
Canadian Helicopters. ....	11,050	Schlaht S, Torok L, Wilson J, Wilson P. ....	24,000
Cinq-Mars Y. ....	8,652	Roy E. Link Office in trust for	
City Collision for		Anton DH, Anton KE, Moore E,	
Oake H. ....	3,919	Moore T, Ulrichsen AD, Ulrichsen LA. ....	26,000
Cote S. ....	1,048	Settlement in relation to a mediated	
Creighton I. ....	1,087	compensation dispute regarding the	
DiCesare G. ....	2,281	terms of payments under a contract—	
Foster A. ....	2,191	Name withheld. ....	1,700,000
G S Transport Inc. ....	1,569	Settlement of Labour Relations	
Gagne J. ....	1,848	situation—	
Gaudet's Auto Body for		Name withheld. ....	59,000
McKinnon D. ....	3,053		1,809,000
Gilbert R. ....	1,000	<b>Canadian Nuclear Safety Commission</b>	
Goulet S. ....	55,219	Settlement related to a vehicle accident—	
Harnish C. ....	1,826	The Co-operators. ....	2,554
Hutchison J. ....	1,272		1,811,554
Laflour S. ....	1,117	<b>PARLIAMENT</b>	
Lambert C. ....	2,236	<b>The senate</b>	
MacPhee GMC for		Litigation regarding former employee—	
Robley R. ....	1,386	Nelligan O'Brien Payne for	
McCarthy J. ....	2,878	Name withheld. ....	36,461
Me Allain Beland in trust for		<b>House of Commons</b>	
Fortin M. ....	5,500	Compensation for loss or damage to	
Ministre des transports du Québec. ....	2,978	personal property—	
Pellerine W. ....	2,928	Block K. ....	1,346
Pelletier C. ....	6,770	Volpe J. ....	1,000
Poulin-Daigle S. ....	1,086	Claims under \$1,000 (5). ....	475
Rajotte T. ....	4,256		2,821
St John R. ....	59,407		39,282
Turcotte D. ....	2,066	<b>PRIVY COUNCIL</b>	
Valentine Valcartier. ....	1,880	<b>Department</b>	
Vidal S. ....	1,040	Claims under \$1,000 (3). ....	507
Wellings M. ....	1,299	<b>Chief Electoral Officer</b>	
Wheat Law Office in trust for		Settlement of a claim with a returning officer—	
Scully R. ....	9,500	Sellens MJ. ....	2,500
Zeeshan A. ....	5,000	Settlement of a claim with an election	
Settlement of a claim for relocation		officer—	
benefits—		Germain M. ....	2,000
Isenor N. ....	9,376	Claims under \$1,000 (3). ....	809
Kouame R. ....	2,668		5,309
Leblanc A. ....	5,000		5,816
Swialkowski G. ....	11,897		
Claims under \$1,000 (128). ....	50,721		
	9,665,971		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>		Settlement of court costs and general damage—	
<b>Department</b>		Deeley Fabbri Sellen for	
Authority-Federal Court-T-1249-10		Goodin J. ....	60,000
Van Llyman DC. ....	75,000	Settlement of legal costs—	
<b>Canada Border Services Agency</b>		Greg Monforton and Partners for	
Compensation for damage to commercial goods—		Bolyantu et al. ....	4,500
Fritz Refrigerated Transport. ....	9,444	Settlement of travel expenses incurred	
S and P Marketing Inc. ....	2,036	due to negligence—	
Compensation for damage to computer		Air Canada for	
equipment—		CITS International MICE Co and China	
Olaiya A. ....	2,571	Environmental International Travel Service. ....	20,151
Compensation for damage to vehicle—		Claims under \$1,000 (93). ....	31,185
Austin M. ....	1,068		246,826
Bisschop R and Bisschop T. ....	1,069	<b>Correctional Service of Canada</b>	
Carter R. ....	2,000	Canadian Human Rights Commission	
Charest M. ....	1,012	settlements—	
Craddock M. ....	1,995	Names withheld (4). ....	64,500
Ghanei F. ....	1,150	Compensation for lost and/or damage to	
Insurance Corporation of British Columbia for		personal items—	
Douglas S. ....	6,478	Crevier J. ....	1,105
Johnston S. ....	4,500	Offenders (7). ....	10,453
Lo-Cost Rent-A-Car for		Compensation for work related issues—	
Asadi A. ....	1,687	Marques O. ....	2,106
Morgan-Fleming C. ....	1,031	Names withheld (7). ....	348,216
R and D Automotive for		Neil J. ....	2,474
Lewis R. ....	3,667	Perry D. ....	2,058
Rivera-Arauz R. ....	1,267	Thornhill S. ....	2,019
Saskatchewan Government Insurance for		Out-of-court settlement for errors and/or	
Wieler H. ....	1,207	omissions by the CSC—	
Station Lave Auto. ....	1,252	8020 Info Inc. ....	13,417
Settlement for an accident involving a		John L Hill in trust for	
Crown vehicle—		Offender. ....	9,746
Drysdale Bacon McStravick in trust for		Legal Aid Ontario. ....	1,645
Shehata M. ....	22,500	Names withheld (26). ....	857,503
Portage Mutual Insurance Company for		Offenders (4). ....	77,900
MacDougall J. ....	1,008	Templeman-Menninga LLP. ....	1,843
Settlement for damage to property—		Zuber Professional Corporation in trust for	
Estate of Badour K. ....	3,689	Offender. ....	40,000
Malakoff K. ....	3,000	Settlement of motor vehicle accidents—	
Than T. ....	1,359	Crosbie T. ....	1,577
Settlement for general damage caused		Family Insurance Solutions Inc for	
by negligence—		Russell Jenner DJ. ....	1,102
Roger R Foisy for		L'Abitibienne. ....	1,537
Mejia T et al. ....	17,000	Marcomm Fibre Optics Inc. ....	1,911
Settlement of claim related to employment—		McMullen R. ....	2,207
Lamond H. ....	5,000	Mike Mackay Auto Body for	
Scherer K. ....	3,500	Collins F. ....	1,641
Settlement of claim under the <i>Canadian Human</i>		O'Brien D. ....	6,748
<i>Rights Act</i> —		Peterson Auto Body Ltd for	
Bidd M. ....	10,000	Lapohn J. ....	2,017
El-Khatib L. ....	3,000	Pettigrew D. ....	2,605
James D. ....	1,500	Thompson E. ....	1,145
Shields and Hunt for		Trinidad Drilling Ltd. ....	1,398
McDonald T. ....	16,000	Claims under \$1,000 (935). ....	128,545
			1,587,418



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>Royal Canadian Mounted Police</b>		Damage to personal apparel and effects—	
Breach of contract –		Ledoux B. ....	1,139
Barry Elgert Peddie for		Milne C. ....	1,539
Singh J. ....	24,000	Zeeman Audiology for	
Names withheld (3). ....	170,000	Haley J. ....	1,900
Osmond L. ....	9,615	Formal claim against the Crown for motor	
The Good Samaritan Society for		vehicle accident and bodily injury—	
Olfert G. ....	26,220	Bryan & Company LLP in trust for	
Claim against the Crown by employee—		Gienger B. ....	2,500
Names withheld (34). ....	1,775,614	Caissie and Co in trust for	
Damage to personal and private property, buildings,		Kasic S. ....	57,500
land and to/or from animals—		Considine & Company in trust for	
Aghazarian A. ....	1,014	Panton-May S. ....	25,000
Augie's Paint & Body Ltd for		Names withheld (6). ....	3,664,678
Beaudet M. ....	1,105	Formal claim against the Crown for third	
Basque MJ. ....	1,748	party damage or loss of property—	
Beauchesne A. ....	2,157	McDougall Gauley LLP in trust for	
Boudreau G. ....	4,459	Morelli U. ....	20,000
Boundary Bay Veterinary Specialty for		Out-of-court settlement for compensation,	
Ross B. ....	8,498	expenditures and interest—	
Callard M. ....	3,391	Workers Compensation Board of Alberta for	
City of Campbell River. ....	5,924	Wood J. ....	3,500
Collins J. ....	1,550	Settlements for bodily injuries arising from	
Crofts Logistics Inc. ....	1,032	motor vehicle accidents	
Crouse L. ....	1,075	A Cameron Ward & Co in trust for	
Danyluk E. ....	2,656	Hara W. ....	110,000
Dionne BJ. ....	9,144	Arsenault L. ....	1,000
FirstOnSite Restoration L P for		Beznouchuk N. ....	4,435
Richards G. ....	4,886	Bridget Jacob in trust for	
FJC Construction. ....	3,098	Bennyanto D. ....	13,879
Grieve A. ....	1,350	Bronson Jones & Company for	
Head M. ....	2,837	Demmit W. ....	15,000
Ilnicki V. ....	6,426	Coastal Ford Sales Ltd. ....	1,226
Intact Insurance Company for		Collins O. ....	1,000
Gill B. ....	10,771	Considine & Company in trust for	
JCB Renovations for		Panton W. ....	7,000
Brown L. ....	2,002	Cuglietta J. ....	8,000
Johannson G. ....	1,056	David Mackinlay PLC in trust for	
Kal Tire for		Chow T. ....	12,000
McCool B. ....	1,390	Davie & Associates for	
Krist J. ....	2,500	Dorrell-Mullin J. ....	157,500
Ludlow D. ....	2,142	Delorme J. ....	8,500
Macisaac P. ....	1,349	Doak Shirreff Lawyers LLP in trust for	
Manitoba Public Insurance Corporation for		Hudyma A. ....	15,000
Verhaeghe M. ....	1,278	Douglas W. ....	8,000
McGro S. ....	3,142	Embertson J. ....	4,000
Millennium Window Ltd. ....	2,590	Fountain Tire Ltd for	
Minister of Finance. ....	2,029	Godden G. ....	1,410
Peguis First Nation. ....	8,344	Gray L. ....	4,075
Pike C. ....	1,245	Hartley H. ....	1,500
Power J. ....	1,511	Hoogbruin & Company in trust for	
Sakve D. ....	3,475	Sundar R. ....	25,000
Stanly Tessmer in trust for		Insurance Corporation of British Columbia for	
Silverstone J. ....	5,000	Lam F. ....	25,000
Wawanesa Mutual Insurance Company for		J S Waterproofing Inc for	
Mahan B. ....	5,472	Berglund J. ....	9,839
Weaver J. ....	1,600	Jamieson J Jung in trust for	
Wills A. ....	1,200	Friesen M. ....	260,000
		Jarvis McGege Rice in trust for	
		Wong L. ....	60,000



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Jeffrey and Calder in trust for		White B .....	1,354
Gosen C .....	131,750	William T Faminoff in trust for	
Van Der Kraan F .....	25,000	Grabowski T .....	8,500
Kaye Thome Toews & Hansford in trust for		Wong J .....	50,000
Lemon E .....	50,000	Workers Compensation Board of Alberta for	
Klimchuk C .....	5,000	Laybolt E .....	2,037
Kornyk W .....	2,500	Young MA .....	10,000
Koropchuk H .....	4,000	Settlement for damages arising	
Lacroix Mathers in trust for		from third party motor	
Krische D .....	90,000	vehicle accident—	
Montroy M .....	115,000	Alberta Motor Association Insurance for	
Luchak M .....	3,500	Arsenault J .....	6,950
MacDowall A .....	1,500	Kornyk W .....	5,557
Marriott K .....	2,000	Stang G .....	1,678
Maryn & Associates for		Alberta Motor Products Ltd for	
Towson E .....	776,512	Elbakkalielkasm M .....	2,383
McCabe E .....	35,000	Autowest Autobody for	
McCargar N .....	4,000	Yuen K .....	1,117
McEwan & Co Law Corporation in trust for		Aviscar Inc .....	1,803
Terwood P .....	75,000	Aviva Canada for	
Miskosky C .....	3,200	Town of Dalhousie .....	2,461
Mitton K .....	1,000	Aviva Insurance Company of Canada for	
Murphy Battista in trust for		Pesklevis S .....	1,286
Kiff A .....	90,000	Poitras Y .....	8,940
Names Withheld (14) .....	545,519	Ross E .....	2,211
Nanaimo Port Authority .....	11,392	AXA assurances Inc for	
Nordel Law Group LLP in trust for		Fox K .....	1,704
Gill J .....	4,000	Murphy L & P .....	1,104
Paine Edmonds in trust for		Bashshar N .....	1,163
Roploc E .....	59,500	BC Coast Mountain Bus Co .....	4,422
Paul and Company in trust for		BC Hydro .....	1,354
McGarth S .....	25,000	Beck A .....	1,595
Peace Towing & Hotshot Ltd for		Boodram S .....	1,595
St Amour S .....	1,841	Boyd Autobody & Glass (Langley) for	
Pearlman Lindholm in trust for		Zwanink J .....	1,479
Boucher D .....	44,445	Bud's Industrial Installations .....	3,950
Randy Albertson Law for		Cactus Collision & Paint Inc for	
Noble M .....	15,000	Kasten R & T .....	2,735
Robinson C .....	20,579	Cameron Driver Education .....	1,968
Rogers Bussey in trust for		Canada Post .....	1,937
Lush M .....	9,500	Canadian Direct Insurance Inc for	
Power C .....	6,000	Andrew J .....	1,575
Schmidt M .....	5,000	Bishop C .....	11,719
Simpson Thomas & Associates in trust for		Cuglietta G .....	1,562
Sarai D .....	11,000	Hass D & B .....	6,148
Sintra Engineering Inc for		Hauschlibt J .....	1,710
Campbell R .....	1,575	Lourme D .....	6,854
Slater Vecchio in trust for		Canadian Northern Shield Insurance for	
Nizar Esmail R .....	85,000	Helmer L .....	1,137
Slezash C .....	2,500	Humphreys R .....	2,633
Smith I .....	25,000	Lowe T .....	13,741
Snell M .....	50,000	Muri T .....	2,613
South Coast Law Group in trust for		Takavec A .....	2,582
Sainty K .....	43,000	Virdi G .....	1,799
Sproule MacNaughton Law in trust for		Centennial Pontiac Buick GMC Ltd for	
Gardiner K .....	44,000	Fennell E .....	1,253
St Amour S .....	10,668	City of Calgary .....	13,368
Virdi R .....	2,000	City of St Albert .....	1,953
Watson Goepel & Maledy in trust for			
Dearing C .....	58,125		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compagnie Intact Assurance for		Fong B . . . . .	3,502
Perron C . . . . .	1,145	Foslein T . . . . .	1,919
Dan the Man's Automobile Repairs Ltd for		Galati A . . . . .	5,032
Green L . . . . .	1,125	Gell B . . . . .	2,616
Darrell Gatter Contracting for		Gillespie C . . . . .	1,217
Cooney D . . . . .	4,644	Godecke K . . . . .	1,425
Discount Car & Truck . . . . .	3,686	Grist J . . . . .	1,417
Dominix A . . . . .	1,406	Halal Importer . . . . .	12,721
Economical Insurance for		Hartley H . . . . .	1,122
Engert L . . . . .	1,467	Healy D . . . . .	1,777
Enterprise Rent-A-Car . . . . .	4,264	Hooper G . . . . .	4,186
Family Insurance Solutions Inc for		Hucul M . . . . .	1,708
Ackerman R . . . . .	2,253	Hudyma A . . . . .	2,429
Brouwer D . . . . .	1,696	Jaskiewicz A . . . . .	8,746
Dorsey W . . . . .	1,358	Johnson B . . . . .	1,938
Hayward T . . . . .	3,639	Johnson M . . . . .	9,920
Marriott K . . . . .	2,935	Johnston S . . . . .	2,583
Garland Auto Body Ltd . . . . .	1,324	Katz B . . . . .	2,475
Golden Cabs BC Ltd . . . . .	14,515	Kim E . . . . .	1,843
Granite Claims Solutions for		Kim JH . . . . .	1,698
Ashkar S . . . . .	3,755	Kind D . . . . .	1,340
Young V . . . . .	10,850	Kisselev Y . . . . .	2,900
Greengrass S . . . . .	3,321	Lam LW . . . . .	2,461
Hatcher S . . . . .	1,278	Lemire T . . . . .	2,241
Hopfner F . . . . .	1,069	Liu L . . . . .	5,101
Houston Hazelaar and Hi Tech Paint for		Liu S . . . . .	1,327
Hazelaar H . . . . .	1,619	Lloyd D . . . . .	3,251
I&P Mecanic for		Malysz T . . . . .	1,517
Villeneuve L . . . . .	3,644	Masoun S . . . . .	1,957
Inglis M . . . . .	4,593	McDonald D . . . . .	1,980
Inland Appraisers Ltd for		McLean M . . . . .	1,200
Lepine K . . . . .	4,197	McMillian M . . . . .	5,558
Inland Tech Systems Ltd . . . . .	1,507	McMorris C . . . . .	1,720
Insurance Corporation of British Columbia for		Medyski D . . . . .	1,759
Allen R . . . . .	4,307	Melo P . . . . .	2,674
American Paper Export . . . . .	1,061	Merke M . . . . .	8,162
Anderson D . . . . .	2,806	Meyer C . . . . .	4,094
Ashe T . . . . .	1,282	Moore D . . . . .	1,194
Aujula B . . . . .	1,752	Morris R . . . . .	8,561
Barber B . . . . .	2,196	Nahanee R . . . . .	3,530
Barre N . . . . .	1,480	Peniuk J . . . . .	1,078
Belyea G . . . . .	1,624	Phillipson M . . . . .	18,223
Bes T . . . . .	2,251	Pope C . . . . .	1,216
Blake B . . . . .	3,426	Price A . . . . .	3,038
Booter S . . . . .	2,558	Quan S . . . . .	2,286
Boyle M . . . . .	1,644	Qureshi I . . . . .	1,012
Bridal C & Megeth T . . . . .	6,160	Raitt S . . . . .	4,074
Canary W . . . . .	9,611	Ranas R . . . . .	4,006
Chandra A . . . . .	5,538	Rempel R . . . . .	4,720
Chernick L . . . . .	10,408	Sanders K . . . . .	3,832
Cheung T . . . . .	1,159	Sardar Investments . . . . .	1,311
Cook P . . . . .	5,901	Schlegel M . . . . .	3,918
Craig S . . . . .	10,595	Sea to Sky Armor Deck Ltd . . . . .	2,216
De Jong M . . . . .	12,553	Stanton R . . . . .	3,364
Defoe C . . . . .	1,937	Star Limousine . . . . .	10,108
Dohler C . . . . .	2,373	Stratton M . . . . .	3,527
Dunnage S . . . . .	7,905	Sutton D . . . . .	6,535
Edmond C . . . . .	1,902	The Luong Co . . . . .	2,245
Edwards M . . . . .	5,280	Thompson A . . . . .	1,389
Fang P . . . . .	6,932	Tran T . . . . .	1,186
Fletcher B . . . . .	1,347	Valliant E . . . . .	6,413

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Vansolkema O .....	1,518	Ministry of Transportation for	
Vos K .....	1,743	Sherratt G .....	1,284
Walther S .....	2,216	Mitton K .....	5,301
Watson F .....	1,146	Municipal Enterprises .....	7,160
Wiebe G .....	1,604	Murray G .....	1,019
Willis C .....	4,918	Names withheld (3) .....	10,518
Wilson L .....	2,535	Nehme E .....	1,070
Witham D .....	1,496	Norm's Auto Body .....	3,206
Wong S .....	3,098	NR Motors Ltd .....	3,059
Yep WV .....	2,626	Paul and Company in trust for	
Zhou F .....	5,963	McGrath S .....	3,587
Intact Insurance Company for		Peace Hills General Insurance for	
Fast J .....	4,365	Hartung F .....	2,466
Fletcher J .....	1,351	Pelletier R .....	1,000
MacDowall A .....	3,089	Practical Auto / Rent-A-Wreck for	
Maintland R .....	12,033	Brown C .....	1,489
Moffat F .....	1,006	Prasad J .....	3,000
Mosher A .....	1,890	Primum Insurance Company in trust for	
Nash M .....	18,095	Clark T .....	6,693
Nottingham B .....	1,576	Gilday S & K .....	3,993
Reiling S .....	7,250	PYE Chev-Olds-Cadillac Ltd. ....	1,895
Jachn's Autobody West for		RBC Insurance for	
Bassani Transportation Service .....	5,004	Campbell R .....	1,437
Jomha A .....	8,450	Regional District of Nanaimo .....	7,843
Keough T .....	2,834	Robert Ross for	
Kuslusk C .....	1,455	Greenwood P .....	3,953
La Compagnie Mutuelle d'assurance for		Rossi A .....	2,297
Denis J .....	1,010	Rowes Construction .....	5,863
Labrador Motors Ltd. ....	2,899	Royal & Sun Alliance Insurance Co for	
Lachapelle S .....	1,139	Arora M .....	1,045
Lamarche E .....	2,150	Genge M .....	27,514
Lanark Mutual Insurance Company for		RSA Group Insurance Company for	
Huckabone A .....	5,649	Whitmore A .....	1,326
Larsen D .....	3,335	Rudzit A .....	3,517
MacDonald Buick GMC Cadillac Ltd. ....	20,157	Saleh M .....	2,214
Mackay's Carstar .....	2,752	Saskatchewan Government Insurance for	
Manitoba Public Insurance Corporation for		Bear S .....	2,200
Cortes L .....	1,628	Beardy's First Nation .....	3,445
Cronin R .....	1,195	Bellegard M .....	1,823
Dauvin G .....	6,554	Bolton S .....	1,340
Decker E .....	1,533	C'D Botkin Construction Ltd .....	10,165
Ferguson J .....	1,887	City of Saskatoon Board of Police Commissioners .....	3,722
Garnier J .....	3,355	Clarkson P .....	1,245
Hook L .....	3,674	Croswell K .....	5,176
McDonnal J .....	1,797	Daigneault T .....	1,009
Mieczysaw B .....	1,235	Dunn T .....	1,300
Moreton L .....	1,362	Flannery M .....	1,062
Odanah Truck Line .....	1,715	Hussain J .....	1,818
Richard W .....	1,828	Jackson E .....	1,115
Rozander A .....	3,401	Johnston J .....	1,593
Winnipeg U-Drive .....	1,272	MacLain Bear Z .....	1,100
Yarema K .....	2,260	Matkin B .....	1,095
McColl C .....	1,448	Moar R .....	1,359
McEwan & Co Law Corporation in trust for		Moroz O .....	1,082
Terwood P .....	63,757	Runns G .....	1,527
McLarens Canada for		Sabo E .....	1,869
Young V .....	11,637	Sentes D .....	1,370
Miller G .....	1,615	Tessier R .....	3,700
Milonas A .....	1,385	Trost L .....	1,826
Minister of Finance of New Brunswick .....	2,117		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Security National Insurance for		Gratland Company in trust for	
McCullough R. ....	3,822	Thomson J & Hume A. ....	10,000
Seeley S. ....	6,731	Jabour Sudeyko in trust for	
Shadowland Electric Ltd. ....	3,310	Letendre M. ....	15,000
Silhouette Collision for		Jay I Solomon in trust for	
Chen J. ....	4,408	Sandhu G. ....	9,000
Sparrowhawk Autobody & Collision for		Jim's Custom Doors & Windows for	
Wilson R. ....	2,747	Morin G & K. ....	2,430
Steel Collision Center Dartmouth for		Martin Johnson Law Corporation for	
Flemming D. ....	3,276	Peters J. ....	17,500
Tesfay T. ....	1,502	Names withheld (8). ....	782,566
The Coachworks Ltd for		Olthuis Kleer Townshend LLP in trust for	
Young C. ....	1,251	Forbister W. ....	80,000
The Co-operators for		Peter Waldmann in trust for	
Neilson J. ....	2,111	Schuetz M. ....	20,000
The Dominion of Canada in trust for		Tarrabain & Company in trust for	
Nahas C. ....	1,381	Murdoch S. ....	7,500
The Personal Insurance Company for		Whitelaw Twining in trust for	
Shupe T. ....	6,049	Dolan J. ....	12,000
Town of View Royal. ....	8,799	Wilcox & Company Law Corporation for	
Trimac Transportation for		Ward A. ....	3,750
Hanke G. ....	17,793	Settlement for expenses incurred—	
Unifund Assurance for		Government of Nunavut. ....	10,800
Gherasim R. ....	1,224	Name withheld. ....	25,000
O'Brien E. ....	2,493	Settlement for general damage, pain	
Rausch A. ....	1,535	and suffering—	
Wawanesa Mutual Insurance Company for		Names withheld (10). ....	3,040,099
Anderson S. ....	1,391	Nemeth A. ....	2,500
Donaghy C. ....	8,939	Nemeth S. ....	2,500
Jennings C. ....	6,888	Sack Goldblatt Mitchell LLP in trust for	
Lapage K & D. ....	1,916	Mathieu A. ....	1,500
Leighton L. ....	5,812	The Minister of Finance. ....	1,600
MacPherson D. ....	4,936	Settlement for human rights complaint—	
Michaud M. ....	2,659	Name withheld. ....	30,000
Schultz L. ....	5,734	Settlement for loss on income—	
Sung S. ....	6,587	D'Ottavio L. ....	1,455
Yugang L. ....	1,161	Macfarland D. ....	2,997
Zurich Insurance Company for		Name withheld. ....	36,130
Ernst S. ....	108,852	Stemken B. ....	7,000
Zurich Insurance in trust for		Settlement for malicious prosecution—	
Guildfords (2005) Inc. ....	7,059	Name withheld. ....	55,000
Settlements for damages arising from		Settlement for physical injuries, mental	
wrongful detention—		stress and / or pain and suffering—	
Gallelo G. ....	4,000	Dr Tony A Lim Inc for	
Pio D. ....	2,000	Chauhan M. ....	1,064
Stern Albert Sharpray & Associates for		Inginla & Company in trust for	
Liscom B. ....	3,378	Laliberte R. ....	5,342
Settlement for damages caused by personal		Kadloo H. ....	22,000
injury, assault, false arrest, excess force, loss		Perpelitz D. ....	43,000
of income and negligence—		Workers Compensation Board of Alberta for	
Allan G Leis Barrister and Solicitor for		Burns R. ....	23,000
Laubenstein A. ....	20,000	Settlement to cover legal cost—	
Chan SW. ....	14,000	Findlay R. ....	2,000
Chauhan M. ....	1,436	Settlement to cover storage fees—	
Engel Brubaker in trust for		Lau C. ....	1,262
Stricker C. ....	13,000	Settlement to cover towing fees—	
Esen K. ....	4,800	Name withheld. ....	2,293
Estate of Arthur Joseph Hayes for		Settlement to defer legal costs as per	
Hayes A. ....	5,000	settlement agreement—	
		Martel L. ....	1,000

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Claims under \$1,000 (430).....	170,702	Settlement of a claim involving a helicopter accident—	
	<u>14,934,994</u>	Camp Fiorante Matthews in trust for	
	16,844,238	Honour R.....	3,700,000
<b>PUBLIC WORKS AND</b>		Rohmer and Fenn in trust for	
<b>GOVERNMENT SERVICES</b>		Chadwick L Chadwick D Ng J.....	412,000
<b>Department</b>		Settlement of a claim related to hot air balloon accident—	
Compensation for financial loss due to wrong information provided - Public Service		Miller Thompson Barristers & Solicitors in trust for	
Labour Relations Board—		Cantin LC Enns LK Knackstedt A.....	75,000
Name withheld.....	1,500	Slater Vecchio Barristers & Solicitors in trust for	
Compensation for financial loss due to wrong information provided - Public Service		Cantin LC Enns LK Knackstedt A.....	125,000
Superannuation—		Johnson J Price L.....	225,000
Names withheld (3).....	9,683	Vertlieb Dosanj Barristers & Solicitors in trust for	
Out-of-court settlement related to dental insurance administrative error—		Johnson J Price L.....	338,000
Name withheld.....	2,382	Settlement of a claim related to plane crash—	
Out-of-court settlement resulting from complaint related to procurement process—		Harper Grey LLP in trust for	
Borden Ladner Gervais LLP in trust for		Holman S.....	3,000
Deloitte & Touche LLP.....	2,400	Settlement of a claim related to the Canadian Human Rights Commission—	
Conlin Bedard LLP in trust for		Ball Professional Corporation in trust for	
Ernst & Young LLP.....	2,400	Yu A.....	62,000
Settlement for outstanding dispute related to extra costs for contract—		Settlement of dispute related to the suspension of the Certificate of Airworthiness—	
McInnes Cooper in trust for		Stewart, Esten Barristers and Solicitors in trust for	
Name withheld.....	650,000	Sierra Fox Inc.....	475,000
Settlement of claim as a result of a dispute related to a construction contract—		Settlement of grievance in relation to the <i>Public Service Labour Relations Act</i> —	
Boyne Clarke LLP in trust for		Cruzille-Morin D.....	1,950
H Pomerleau Inc.....	42,400	Kalucki M.....	2,485
Settlement of claim due to breach of contract—		Murphy M.....	7,148
Green Waste Systems Inc.....	20,000	Claims under \$1,000 (4).....	1,669
Leo J Beazley (1996) Limited.....	20,000		<u>5,600,002</u>
Settlement of claim related to grievance—		<b>Canadian Transportation Agency</b>	
Names withheld (6).....	21,800	Out-of-court settlement for claim related to employment—	
Claims under \$1,000 (8).....	2,133	Names withheld (2).....	145,281
	<u>774,698</u>		<u>5,745,283</u>

## TRANSPORT

## Department

Cost recovery claim related to hot air balloon accident—	
Minister of Finance for the Province of British Columbia.....	100,000
Settlement of a claim involving a boat accident—	
Me Paul Biron in trust for	
Bourque R et al.....	63,250
Settlement of a claim for reimbursement of legal costs—	
Fasken Martineau Dumoulin LLP in trust for	
Spiral Aviation Training Co LLC.....	7,500
Poulton Law Office Professional Corp in trust for	
Xavier S.....	1,000

## TREASURY BOARD

## Secretariat

Settlement of claim related to employment—	
Names withheld (2).....	134,142



# **PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded***

Particulars and payee	Amount
	\$
<b>VETERANS AFFAIRS</b>	
<b>Department</b>	
Settlement of complaint with Public Service	
Labour Relations Board for a disciplinary grievance-566-02-5805—	
Name withheld .....	30,000
Settlement under the provisions of the	
<i>Family Law Act</i> of Ontario Small Claims Court-SC-2011-085—	
Name withheld .....	4,756
Claims under \$1,000 (7) .....	1,601
	36,357
<b>Veterans Review and Appeal Board</b>	
Claim under \$1,000 (1) .....	50
	36,407
Total .....	503,356,148



## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
1591300 Ontario Inc. ....	1,936	Joe Badali's Piazza on Front Inc. ....	38,774
1614276 Ontario Inc. ....	17,729	Jung Se Choi Sun Sun Park ....	212
1627847 Ontario Inc. ....	380	JW Car Care. ....	1,141
164074 Canada Inc. ....	9,298	Keystone Granite Management ....	8,117
1727645 Ontario Ltd. ....	275	Kit Kat Bar and Grill ....	9,194
1791163 Ontario Inc. ....	2,558	Lavish and Squalor ....	2,146
1807097 Ontario Inc. ....	193	Le Chateau Inc. ....	19,375
2030028 Ontario Ltd. ....	1,193	Le Saint Tropez Inc. ....	7,290
2060887 Ontario Inc. ....	531	Lee Town Chinese Restaurant Inc. ....	740
2104992 Ontario Inc. ....	2,969	Lone Star Texas Grill ....	15,698
2119850 Ontario Inc. ....	1,922	Long Playing L P ....	18,374
2142575 Ontario Ltd. ....	7,462	Longo Brothers Fruit Markets Inc. ....	5,528
2150753 Ontario Inc. ....	769	LTH Toronto Operations Ltd. ....	15,302
2152594 Ontario Inc. ....	746	Marcel's Bistro & Lounge Ltd. ....	5,097
2175901 Ontario Inc. ....	6,117	Milagro Restaurant and Catina Inc. ....	4,875
2240855 Ontario Inc. ....	1,489	Milestone's Restaurants Inc. ....	16,150
3 guys and a stove. ....	3,937	Mountain Equipment Co-operative ....	44,064
3574423 Canada Inc. ....	11,987	Muskoka on the Rocks ....	471
4005121 Canada Inc. ....	2,406	National Helicopters Inc. ....	3,152
4376595 Canada Inc. ....	1,750	North Muskoka House Ltd. ....	323
439377 Ontario Ltd. ....	1,079	Northern Muskoka Restaurant ....	1,617
6745024 Canada Inc. ....	1,431	Oxford Properties Group Inc. ....	88,512
7000243 Canada Inc. ....	1,964	Pacific Western Transportation Ltd. ....	38,915
983634 Ontario Inc. ....	348	Pam Chorley Fashion Crimes Inc. ....	579
A-Six Foods Inc. ....	1,721	Parachute School of Toronto Ltd. ....	2,027
Adidas Canada Ltd. ....	1,365	Paul Goldman Drugs Ltd. ....	4,893
Adidas Canada Ltd. ....	4,891	Philip Bardwell Ltd. ....	2,556
Algonquin Trails Camping Resort. ....	1,795	Pickle Barrel Ltd. ....	9,556
Algonquin Veterinary Professional ....	8,929	Pier One Restaurants Ltd. ....	2,564
All Leather. ....	513	Planet Bombay Inc. ....	1,899
Astral Media ....	95,468	Pogue Mahone Irish Pub ....	6,239
Bento Nouveau Company Ltd. ....	1,394	Porter Airlines Inc. ....	145,335
Black Market Clothing ....	2,210	Porter FBO Ltd. ....	10,500
Boathouse Row Hamilton Inc. ....	12,430	Prime Restaurants Inc. ....	9,422
Cadillac Fairview Corporation Ltd. ....	56,478	Pumpernickel's Deli and Catering. ....	1,108
Cameron Air Service Inc. ....	3,719	Pumpernickels Ltd. ....	3,321
Canadian Opera House Corporation ....	1,788	Quesada Mexican Grill. ....	1,421
CorpSeminar Inc. ....	61,255	Quinn Hospitality Holdings Inc. ....	3,554
Delta Import Brokers Inc. ....	3,700	RIV/QM Inc. ....	11,477
Dollar Thrifty Automotive Group ....	9,351	Sears Canada Inc. ....	76,970
Dublin Malthouse Inc. ....	3,340	Sharivar Investments Corporation. ....	1,815
Duke of Richmond Pub Inc. ....	3,141	Sherry Brydson and Bangkok Garden Inc. ....	834
Duke of Westminster Pub Inc. ....	3,452	Shoppers Drug Mart #1320 ....	1,770
Duncan-Goal Enterprises Inc. ....	1,385	Sir Corp. ....	54,244
Easy and the Fifth Inc. ....	26,299	So Hip it Hurts Inc. ....	2,506
Fairy Bay Guest House Inc. ....	2,840	Soup Nutsy Canada Inc. ....	2,377
Farmer's Daughter Inc. ....	753	Starbucks Coffee Canada Inc. ....	8,692
Festing Motors Inc. ....	399	Steve's Music Store Inc. ....	22,998
GH Retail Ltd. ....	9,160	Taste of Toronto ....	546
Gabby's King West. ....	2,317	Tesser Group Inc. ....	7,676
Great Lakes Schooner Company Ltd. ....	56,023	The Beverage Group Inc. ....	2,337
Horseshoe Tavern ....	6,019	The Bus and Boat Company Inc. ....	21,747
Hot Spot Concord Place Inc. ....	623	The Corporation of Massey Hall and Roy Thomson Hall ....	10,567
Hothouse Café Inc. ....	8,567	The Duke of Devon Pub Inc. ....	27,398
Ideka Retail Inc. ....	1,016	The Friendly Stranger Corporation ....	4,311
Impark ....	33,148	The Great Vine ....	1,192
International Cigar Stores Ltd. ....	1,972		
Irish Embassy Pubs Inc. ....	6,519		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
The Ki General Partnership .....	42,387	<b>INDUSTRY</b>	
The National Ballet of Canada .....	6,407	<b>Department</b>	
The Second City Theatre Company Inc .....	6,054	Compensation for cancelled trip expense—	
The Strathcona Hotel .....	611	Johnstone C .....	1,103
Timbukto Trading Ltd. ....	777	Compensation to clean up and refill the dispenser—	
Toni and Guy .....	1,758	Mr Refill International Inc. ....	538
Top of the Croc .....	2,147		1,641
Toronto Downtown Jazz Society .....	69,195		
Toronto Hippo Tours Inc .....	17,061	<b>JUSTICE</b>	
Tract Parking Management Inc .....	5,282	<b>Department</b>	
True Brit Pubs Inc. ....	5,068	Compensation for travel cost—	
Umbra Ltd .....	1,984	Name withheld .....	3,109
Uniglobe Donaldson Travel .....	1,309	Compensation for wrongful conviction—	
Unit Park Management Inc .....	19,861	Minister of Finance of Ontario for	
Vertical Restaurant and Bar Inc. ....	11,625	Webber J .....	233,750
W Burger Bar Inc .....	1,747	Error in garnishment—	
Walter Beauchamp Inc .....	2,977	Names withheld (2) .....	3,848
Zanzibar Tavern Inc .....	5,886		240,707
Compensation related to termination of			
employment—		<b>Commissioner for Federal Judicial Affairs</b>	
Abdelali A .....	631	Refund of union dues—	
Abdelali N .....	505	LeBel A .....	2,226
Reimbursement of training cost as a result of		<b>Offices of the Information and Privacy Commissioners</b>	
administrative error—		<b>of Canada</b>	
Peters C .....	3,020	Payment in lieu of gratitude for participating in the	
Reimbursement of union dues as a result of		External Review Committee—	
administrative error—		Burkell J. ....	475
Nagy C .....	2,929	Carlisle A .....	475
Payments under \$100 (3) .....	200	Chow-White P .....	475
	1,591,989	Cockfield A .....	475
		Pullman D .....	475
			2,375
			245,308
<b>HEALTH</b>			
<b>Department</b>		<b>NATIONAL DEFENCE</b>	
Extraordinary Assistance Plan—		<b>Department</b>	
Name withheld .....	120,000	Compensation for missed financial opportunities, pay,	
Payment under \$100 (1) .....	55	incentives and pension—	
	120,055	Canada Revenue Agency for	
		Breton S .....	3,172
<b>HUMAN RESOURCES AND SKILLS</b>		Lafortune V .....	460
<b>DEVELOPMENT</b>		Langlois Kronstrom Desjardins for	
<b>Department</b>		Military Judges Compensation	
Reimbursement of bank charges incurred due to		Committee .....	13,281
an administrative error—		Mercier Leduc SENCRL in Trust for	
Gareau V .....	105	Breton S .....	8,762
Harvey M .....	127	Military Judges Compensation	
Payments under \$100 (24) .....	1,032	Committee .....	7,204
	1,264	Compensation for personal injury—	
		Thomson R .....	37,732
<b>INDIAN AFFAIRS AND NORTHERN</b>		Payments relating to damage and losses in	
<b>DEVELOPMENT</b>		Afghanistan—	
<b>Indian Residential Schools Truth and Reconciliation</b>		149 names withheld @ \$104 to \$19,233 .....	307,861
<b>Commission</b>		Payments under \$100 (24) .....	1,212
Compensation for damage on property—			379,684
Norris M .....	1,900		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>PARLIAMENT</b>			
<b>The Senate</b>			
Compensation for damage to a visitor's cellular telephone—		Tamaki S . . . . .	373
Devine J . . . . .	390	Thompson C . . . . .	287
Payments under \$100 (10) . . . . .	496	White L . . . . .	350
	886	Damage to personal vehicle—	
		Nanaimo Toyota for Manchur B . . . . .	355
		Loss of income—	
		BC SPCA Provincial Office . . . . .	548
		Loss of personal item—	
		Andrew Croll Law Corporation for Jukes I . . . . .	1,752
		Crosfield W . . . . .	180
		Russell R . . . . .	165
		Sawicki D . . . . .	750
		Scott J . . . . .	135
		Reimbursement of costs or expenses—	
		AutoFriends Garage for	
		Newman A . . . . .	205
		Bahcheli M . . . . .	122
		Cori R . . . . .	651
		Cote T . . . . .	111
		Curtis J . . . . .	211
		Dale C . . . . .	251
		Ehlers B . . . . .	133
		Ent Marcel Lavoie Enr . . . . .	250
		Folster H . . . . .	300
		Hayson K . . . . .	252
		Hillairiet T . . . . .	138
		Kee Construction and Renovations for	
		Cowell I . . . . .	360
		Kujala M . . . . .	372
		Lowne D . . . . .	313
		Martin D . . . . .	351
		Mcandless-Davis B . . . . .	152
		Moulton D . . . . .	153
		Pelter J A . . . . .	409
		Pickard D . . . . .	246
		Rahier R . . . . .	117
		Ray's Lock & Key Service . . . . .	151
		Wellington P . . . . .	837
		Wightman R . . . . .	180
		Zhang Y . . . . .	136
		Payments under \$100 (23) . . . . .	1,156
			52,103
			54,192
<b>PRIVY COUNCIL</b>			
<b>Chief Electoral Officer</b>			
Compensation for the replacement of a window—			
316968 Alberta Inc. . . . .	1,082		
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>			
<b>Canada Border Services Agency</b>			
Accident involving a Crown vehicle—			
Insurance Corporation of British Columbia for			
Fairleigh V . . . . .	623		
Compensation for loss of personal property—			
Hardin J . . . . .	500		
Compensation for transportation fees—			
Low J . . . . .	336		
Payments under \$100 (2) . . . . .	156		
	1,615		
<b>Correctional Service of Canada</b>			
Compensation to recover CSC drug			
dog—			
Doiron J . . . . .	250		
Payment issued to a supplier to resolve a			
contentious account—			
Videotron Ltd . . . . .	224		
	474		
<b>Royal Canadian Mounted Police</b>			
Damage to glasses or contacts—			
Godwin F . . . . .	135		
Damage to personal apparel or effects—			
Farrer R . . . . .	230		
Proulx F . . . . .	216		
Damage to personal or private property—			
Boston Bar & Community Citizens . . . . .	1,000		
Chabot R . . . . .	158		
Exner B . . . . .	153		
Gruninger L . . . . .	265		
Johnson L . . . . .	361		
Lifestyles Strata Management . . . . .	490		
Mathieu Camirand in Trust for			
Gagnon C . . . . .	4,300		
Gosselin F . . . . .	2,500		
Mattiazzo D . . . . .	468		
Noyes R . . . . .	239		
Pacific Engineering Ltd . . . . .	228		
Petch T . . . . .	1,277		
Pilot Travel Centers LLC . . . . .	1,907		
Prosper E . . . . .	345		
Rafael V . . . . .	607		
Sluyter Isaac Investments Inc . . . . .	24,500		
Stickland D . . . . .	272		
		<b>TRANSPORT</b>	
		<b>Department</b>	
		Compensation for accommodation expense—	
		Gillian G . . . . .	234
		Payment under \$100 (1) . . . . .	43
			277
		<b>TREASURY BOARD</b>	
		<b>Office of the Commissioner of Lobbying</b>	
		Payment under \$100 (1) . . . . .	26



EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount
	\$
<b>VETERANS AFFAIRS</b>	
<b>Department</b>	
Special benefit payments related to the testing of unregistered US military herbicides, including Agent Orange— 1,466 payments @ \$20,000 Names withheld.....	29,320,000
Special benefit payments to Merchant Navy Veterans— 2 payments @ \$5,000 Names withheld.....	10,000
	29,330,000
Total.....	31,799,534

## COURT AWARDS

This statement provides, by ministry, details for all Court awards paid in the current fiscal year. Where the situation warrants non-disclosure, the recipient's name and individual payment amount may be withheld from publication.

## COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>		<i>Authority—Federal Court of Appeal</i>	
<b>Canadian Food Inspection Agency</b>		<i>A-350-10</i>	
<i>Authority—Ontario Superior Court of Justice</i>		Bennett Jones in trust for	
<i>Award 370/11</i>		Transalta Corporation . . . . .	16,280
Settlement for legal costs—		<i>Authority—Federal Court of Appeal</i>	
Lax O'Sullivan Scott Lisus LLP in trust for		<i>A-403-10</i>	
Aylmer Meat Packers . . . . .	8,000	Advocates LLP Lawyers in trust for	
		Cassidy W . . . . .	4,678
		<i>Authority—Federal Court of Appeal</i>	
<b>CANADA REVENUE AGENCY</b>		<i>A-477-08</i>	
<i>Authority—Court of Queen's Bench</i>		Felesky Flynn LLP in trust for	
<i>for Alberta 0801-08110</i>		Stantec Inc . . . . .	2,700
Taylor Conway in trust for Kirby D. . . . .	2,500	<i>Authority—Federal Court of Appeal</i>	
<i>Authority—Court of Queen's Bench</i>		<i>A-496-09</i>	
<i>for Saskatchewan 2011 SKQB 366</i>		Innovative Installation Inc . . . . .	2,645
Layh & Associates in trust for		<i>Authority—Federal Court of Appeal</i>	
Springside Credit Union Limited . . . . .	1,000	<i>A-511-08</i>	
<i>Authority—Federal Court of Appeal</i>		McCarty Tétrault LLP in trust for	
<i>A-116-10</i>		Canada Trustco Co . . . . .	5,132
3850625 Canada Inc . . . . .	1,820	<i>Authority—Federal Court of Appeal</i>	
<i>Authority—Federal Court of Appeal</i>		<i>A-586-07</i>	
<i>A-199-10</i>		Langlois Kronström Desjardins in trust for the	
Chancery Chambers Law Corp in trust for		Estate of Bastien R . . . . .	5,848
Nedza Enterprises Ltd . . . . .	1,170	<i>Authority—Federal Court of Appeal</i>	
<i>Authority—Federal Court of Appeal</i>		<i>A-61-09</i>	
<i>A-236-04</i>		Stikeman Elliott in trust for	
Sweibel Novek LLP in trust for Pantorama		Vaillancourt-Tremblay D et al. . . . .	2,872
Industries Inc. . . . .	1,510	<i>Authority—Federal Court of Appeal</i>	
<i>Authority—Federal Court of Appeal</i>		<i>A-624-08</i>	
<i>A-243-08</i>		Broad J . . . . .	4,226
Osler Hoskin & Harcourt in trust for		<i>Authority—Federal Court of Appeal</i>	
Canadian Medical Protective Association . . . . .	18,313	<i>A-97-10</i>	
<i>Authority—Federal Court of Appeal</i>		Fraser Milner Casgrain LLP in trust for	
<i>A-25-10, A-156-10</i>		Bozzer R . . . . .	6,431
Patterson Law in trust for		<i>Authority—Federal Court T-1010-11</i>	
Bitar F . . . . .	5,000	McMillan LLP in trust for Proulx M. . . . .	5,000
<i>Authority—Federal Court of Appeal</i>		<i>Authority—Federal Court T-1082-09</i>	
<i>A-263-10</i>		Chancery Chambers Law Corp in trust for	
Warren J A Mitchell in trust for		Nedza Enterprises Ltd . . . . .	1,170
Lehigh Cement Ltd. . . . .	5,000	<i>Authority—Federal Court T-1230-10</i>	
<i>Authority—Federal Court of Appeal</i>		Wilson Vukelich LLP in trust for	
<i>A-29-11</i>		Hall Tree Farms Inc . . . . .	9,000
Borden Ladner Gervais in trust for		<i>Authority—Federal Court T-1302-09</i>	
Aniger Consulting Inc . . . . .	4,135	Jean-Pierre Desmarais in trust for	
<i>Authority—Federal Court of Appeal</i>		Amour Int'l Mines d'Or Ltée. . . . .	4,892
<i>A-330-10</i>		<i>Authority—Federal Court T-1962-11</i>	
Bowden W . . . . .	800	Nesathurai & Luk LLP in trust for Singh S . . . . .	1,000
<i>Authority—Federal Court of Appeal</i>		<i>Authority—Federal Court T-325-10</i>	
<i>A-340-09</i>		Meier C . . . . .	1,804
Stikeman Elliott LLP in trust for		<i>Authority—Federal Court T-359-10</i>	
Collins & Aikman Products Co . . . . .	15,000	Davis LLP in trust for Lundstrom C . . . . .	1,750

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court T-569-11</i> Welchner Law Office Professional Corporation in trust for Patterson T .....	3,500	<i>Authority—Tax Court of Canada 2005-98 (GST) G</i> Osler Hoskin & Harcourt in trust for Canadian Medical Protective Association .....	201,438
<i>Authority—Federal Court T-826-08</i> Fraser Milner Casgrain LLP in trust for Bozzer R .....	4,175	<i>Authority—Tax Court of Canada 2006-2178 (IT) G</i> Stikeman Elliott in trust for Vaillancourt-Tremblay D et al. ....	7,142
<i>Authority—Federal Court T-894-10</i> Mayrand Y .....	1,343	<i>Authority—Tax Court of Canada 2006-2572 (IT) G</i> McCarty Tétrault LLP in trust for Canada Trustco Co .....	10,655
<i>Authority—Ontario Superior Court of Justice 07-CV-37333</i> Champ and Associates in trust for Gardner S .....	6,000	<i>Authority—Tax Court of Canada 2006-3236 (IT) G</i> 3850625 Canada Inc .....	8,572
<i>Authority—Ontario Superior Court of Justice CV-10-00397948-0000</i> Sutts Strosberg LLP in trust for Orman A et al. ....	5,027	<i>Authority—Tax Court of Canada 2006-3622 (IT) G</i> Van Dyke Law in trust for Pascoal A .....	16,500
<i>Authority—Supreme Court of British Columbia H-110656</i> Webster Hudson & Coombe LLP in trust for Manastryski M .....	1,497	<i>Authority—Tax Court of Canada 2007-3038 (IT) G, 2007-3039 (IT) G</i> Shelly Kamin in trust for Marcantonio Constructors Inc .....	23,201
<i>Authority—Supreme Court of British Columbia S-072228</i> Michael V Barnard in trust for the Estate of Deutschmann L .....	2,932	<i>Authority—Tax Court of Canada 2007-3661 (IT) G</i> McInnes Cooper in trust for MacIsaac W et al. ....	8,031
<i>Authority—Supreme Court of British Columbia S-094592</i> Armstrong Wellman in trust for Western Sign Leasing Ltd .....	7,150	<i>Authority—Tax Court of Canada 2007-3715 (IT) G</i> McInnes Cooper in trust for Campbell W .....	12,904
<i>Authority—Supreme Court of Canada 33196</i> Langlois Kronström Desjardins in trust for the Estate of Bastien R .....	13,951	<i>Authority—Tax Court of Canada 2007-4187 (IT) G</i> Borden Ladner Gervais in trust for Aniger Consulting Inc .....	6,811
<i>Authority—Supreme Court of Canada 33422</i> McCarty Tétrault LLP in trust for Canada Trustco Co .....	8,985	<i>Authority—Tax Court of Canada 2008-161 (IT) I</i> Broad J .....	1,529
<i>Authority—Supreme Court of Canada 354692</i> McInnes Cooper in trust for Ocean Nutrition Canada Ltd .....	1,000	<i>Authority—Tax Court of Canada 2008-1824 (IT) G</i> Nickerson Jacquard in trust for Bradley M et al. ....	7,678
<i>Authority—Tax Court of Canada 1991-1946 (IT) G</i> Aird & Berlis LLP in trust for Belchetz G & al. ....	21,290	<i>Authority—Tax Court of Canada 2008-2118 (IT) G, 2008-2121 (IT) G, 2008-2129 (IT) G, 2008-2139 (IT) G</i> MacPherson Leslie & Tyerman in trust for McClarty Family Trust et al. ....	72,071
<i>Authority—Tax Court of Canada 2000-5000 (IT) G</i> Sweibel Novek LLP in trust for Pantorama Industries Inc .....	4,175	<i>Authority—Tax Court of Canada 2008-2139 (IT) G</i> MacPherson Leslie & Tyerman in trust for McClarty Family Trust .....	38,192
<i>Authority—Tax Court of Canada 2002-4824 (IT) G</i> Sackman J .....	25,000	<i>Authority—Tax Court of Canada 2008-2475 (IT) I</i> Génier H .....	2,789
<i>Authority—Tax Court of Canada 2003-4582 (IT) G</i> Langlois Kronström Desjardins in trust for the Estate of Bastien R .....	5,018	<i>Authority—Tax Court of Canada 2008-2663 (GST) G</i> Radnoff Law Office in trust for Savoy S .....	4,025
<i>Authority—Tax Court of Canada 2005-1930 (IT) G</i> A C Tari Professional Corp in trust for Teelucksingh L .....	398,223	<i>Authority—Tax Court of Canada 2008-2724 (IT) G</i> Daniel Petit Model Inc .....	2,297
		<i>Authority—Tax Court of Canada 2008-316 (IT) G, 2008-1438 (IT) G</i> Me Marc A Leduc in trust for Minotti C .....	7,500

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Tax Court of Canada 2008-3556 (IT) G</i>		<i>Authority—Tax Court of Canada 2009-2973 (IT) I</i>	
Barrington Lane Developments Ltd .....	2,894	Ross K .....	600
McInnes Cooper in trust for		<i>Authority—Tax Court of Canada 2009-553 (IT) G &amp; 2009-554 (GST) G</i>	
Barrington Lane Developments Ltd .....	11,133	Virani A .....	850
McInnes Cooper in trust for		<i>Authority—Tax Court of Canada 2009-886 (IT) G</i>	
Barrington Lane Developments Ltd .....	400	Édouard Robert in trust for	
<i>Authority—Tax Court of Canada 2008-3562 (IT) G</i>		Papier Domco Inc .....	2,604
Cain Lamarre Casgrain Wells in trust for		<i>Authority—Tax Court of Canada 2010-14 (IT) G</i>	
Ateliers Ferroviaires de Mont-Joli Inc .....	3,200	Stevenson Hood Thornton in trust for	
<i>Authority—Tax Court of Canada 2008-510 (IT) I</i>		Fourney S .....	10,826
Sack Goldblatt Mitchell LLP in trust for		<i>Authority—Tax Court of Canada 2010-1572 (IT) I</i>	
Pan M et al. ....	1,869	Robert Studer in trust for	
<i>Authority—Tax Court of Canada 2008-5 (IT) I</i>		This is It Design Inc .....	750
A&E Precision Fabricating & Machine		<i>Authority—Tax Court of Canada 2010-1747 (IT) I</i>	
Shop Inc. ....	8,073	Dierckens D .....	750
Central Springs Ltd. ....	8,073	<i>Authority—Tax Court of Canada 2010-1756 (IT) G</i>	
<i>Authority—Tax Court of Canada 2008-630 (IT) G</i>		Jolicoeur Lacasse in trust for Hamel D .....	4,362
Advocates LLP Lawyers in trust for		<i>Authority—Tax Court of Canada 2010-1802 (IT) G</i>	
Cassidy W .....	5,438	McInnes Cooper in trust for	
<i>Authority—Tax Court of Canada 2008-714 (IT) G</i>		Legge D .....	3,924
Alberta Printed Circuits Ltd. ....	173,356	<i>Authority—Tax Court of Canada 2010-1902 (IT) I</i>	
<i>Authority—Tax Court of Canada 2008-724 (IT) G</i>		Nithyanandan K .....	500
Innovative Installation Inc .....	5,544	<i>Authority—Tax Court of Canada 2010-1929 (IT) I</i>	
<i>Authority—Tax Court of Canada 2009-1062 (IT) G</i>		Weiler & Company in trust for	
Armstrong Wellman in trust for		Maggio D et al. ....	500
Aviawest Resorts Inc .....	2,375	<i>Authority—Tax Court of Canada 2010-2824 (IT)</i>	
<i>Authority—Tax Court of Canada 2009-1086 (IT) G</i>		Judith Shepherd in trust for Gamble L .....	1,000
Perlman Y .....	2,538	<i>Authority—Tax Court of Canada 2010-3546 (IT) I</i>	
<i>Authority—Tax Court of Canada 2009-1356 (IT) G</i>		Burchat A .....	300
Boudreault R .....	500	<i>Authority—Tax Court of Canada 2010-3547 (IT) I</i>	
<i>Authority—Tax Court of Canada 2009-1785 (IT) G</i>		Burchat N .....	300
Norton Rose in trust for RNC Média Inc .....	4,081	<i>Authority—Tax Court of Canada 2010-3566 (IT) G</i>	
<i>Authority—Tax Court of Canada 2009-2106 (IT) I</i>		Cornell K .....	300
Fulford F .....	250	<i>Authority—Tax Court of Canada 2010-3733 (IT) I</i>	
<i>Authority—Tax Court of Canada 2009-215 (IT) G</i>		Symonds S .....	750
Peters Oley Rouse in trust for		<i>Authority—Tax Court of Canada 2010-3739 (IT) I</i>	
MacCallum N .....	21,688	Gabora T .....	500
<i>Authority—Tax Court of Canada 2009-2247 (IT) G</i>		<i>Authority—Tax Court of Canada 2010-3762 (IT) I</i>	
David R Davies in trust for Sentinel		Abdalla M .....	100
Hill Productions et al. ....	10,000	<i>Authority—Tax Court of Canada 2010-482 (IT) G</i>	
<i>Authority—Tax Court of Canada 2009-2465 (GST) G</i>		Abrametz & Eggum in trust for	
Bruce & Company in trust for		Leclaire M .....	4,417
Jema International Clinic Inc. ....	4,371		
<i>Authority—Tax Court of Canada 2009-2645 (IT) I</i>			
Gagné Letarte in trust for			
Juneau J .....	600		

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Tax Court of Canada 2011-144 (IT) I</i>		<i>Authority—Federal Court Award IMM-3081-10</i>	
Fraser Milner Casgrain in trust for Pink Elephant Inc .....	2,500	Judgement— Eastman Law Office Professional Corporation in trust for Kargbo A, Kargbo A, Kargbo R .....	4,000
<i>Authority—Tax Court of Canada 2011-1645 (GST) I</i>		<i>Authority—Federal Court Award IMM-3540-11</i>	
Hunter R. ....	500	Judgement— Leigh Salsberg in trust for Okbai LS .....	3,000
<i>Authority—Tax Court of Canada 2011-166 (IT) I</i>		<i>Authority—Federal Court Award IMM-3732-10</i>	
Kennedy H. ....	500	Judgement— Jackman & Associates in trust for Dhaliwal JS .....	3,296
<i>Authority—Tax Court of Canada 2011-1945 (IT) I</i>		<i>Authority—Federal Court Award IMM-427-11</i>	
Laird & Company in trust for Moodley V .....	550	Order for legal costs— Katherine Ramsey in trust for Tabaj A .....	1,500
<i>Authority—Tax Court of Canada 2011-386 (IT) I</i>		<i>Authority—Federal Court Award IMM-4752-10</i>	
Wunderlich G. ....	250	Judgement— Matthew Jeffery Law Office in trust for Ashraf RM. ....	4,000
<i>Authority—Tax Court of Canada 2011-424 (IT) G</i>		<i>Authority—Federal Court Award IMM-5979-09</i>	
Legacy Tax & Trust lawyers in trust for Habijanac R. ....	925	Order for legal costs— Waldman and Associates in trust for Raina VK .....	1,175
<i>Authority—Tax Court of Canada 2011-530 (IT) I</i>		<i>Authority—Federal Court Award IMM-6382-10</i>	
Beganyi Professional Corp in trust for Carcone J .....	1,432	Order for legal costs— Paul D Copeland in trust for Lo Bo LW .....	1,700
	1,379,036	<i>Authority—Federal Court Award IMM-7124-10</i>	
		Judgement— Krassina Kostadinov in trust for Hadwani SI .....	500
<b>CANADIAN HERITAGE</b>		<i>Authority—Federal Court Awards IMM-6000-09/IMM-6005-09/IMM-6009-09/IMM-6010-09</i>	
<b>Department</b>		Order for legal costs— Andrew Brouwer in trust for Ghirmatsion HA, Kidane TZ, Weldesilassie TK, Woldesellasse SP .....	24,000
<i>Authority—Supreme Court of British Columbia—Order in Council SOR/96-192</i>		<i>Authority—Federal Court of Appeal A-37-10</i>	
Payment of advance costs to the defendant for legal fees, disbursements, expert fees, and taxes— Arvay Finlay in trust for Rex R. ....	17,500	Judgement— Rocco Galati in trust for Felipa LA .....	24,649
		<i>Authority—Superior Court of Justice CV-09-379793</i>	
<b>Library and Archives of Canada</b>		Order for legal costs— Goldman Hine LLP in trust for Intercultural Neighbourhood Social Services .....	6,500
<i>Authority—Federal Court Award T-1680-09</i>		<i>Authority—Supreme Court of Canada Award 33520</i>	
Settlement for legal costs— Champ & Associates in trust for Bronskill J. ....	11,250	Judgement— Community Legal Clinic - Simcoe, Haliburton, Kawartha Lakes in trust for Mavi PS, De Altamirano MCJ, Hinze R, Vossoughi H, Grankin O .....	11,250
	28,750		
<b>CITIZENSHIP AND IMMIGRATION</b>			
<b>Department</b>			
<i>Authority—Federal Court Award IMM-1019-11</i>			
Judgement— Rocco Galati in trust for King M. ....	850		
<i>Authority—Federal Court Award IMM-1886-10</i>			
Order for legal costs— Legal Aid Ontario .....	3,000		
<i>Authority—Federal Court Award IMM-2145-10</i>			
Judgement— Sherritt Greene, Barristers and Solicitors in trust for Sharpe RM. ....	4,564		



## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Hugh Evans in trust for El-Murr R, Zabaradami H .....	5,000	<i>Authority—Federal Court Award T-1552-08 &amp; T-541-09</i>	
Lorne Waldman in trust for Dzihic N .....	15,000	Award of legal costs—	
	113,984	Ecojustice in trust for Georgia Strait Alliance, Sierra Club of Canada, David Suzuki Foundation, Dogwood Initiative, Environmental Defence Canada, Greenpeace Canada, International Fund for Animal Welfare, Raincoast Conservation Society and Western Canada Wilderness Committee .....	80,000
<b>Immigration and Refugee Board of Canada</b>			85,000
<i>Authority—Federal Court Award T-82-10</i>			
Settlement of legal costs—			
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for Murray N .....	3,000		
	116,984		
<b>ENVIRONMENT</b>		<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>	
<b>Department</b>		<b>Department</b>	
<i>Authority—Federal Court Award T-1437-10 &amp; T-1439-10</i>		<i>Authority—Federal Court Award T-581-08, T-1685-08</i>	
Settlement for legal and administrative costs—		Settlement for legal costs—	
Ecojustice Vancouver—In trust for Alberta Wilderness Association and Pembina Institute for Appropriate Development .....	11,000	Champ & Associates in trust for Amnesty International Canada and British Columbia Civil Liberties Association .....	936
Woodward & Company LLP—In trust for Adam A et al., Athabasca Chipewyan First Nation, Lameman A et al., Beaver Lake Cree Nation, and Sharphead H et al., Enoch Cree Nation .....	25,000	<i>Authority—Federal Court Award T-846-10</i>	
	36,000	Settlement for legal costs—	
		Champ & Associates in trust for Amnesty International Canada and British Columbia Civil Liberties Association .....	1,498
			2,434
<b>Canadian Environmental Assessment Agency</b>		<b>HEALTH</b>	
<i>Authority—Federal Court Award T-595-09</i>		<b>Department</b>	
Settlement for legal costs—		<i>Authority—Federal Court Award T-277-02 (FC) A-486-07 (FCA) &amp; SCC-32830 (SCC)</i>	
Ecojustice Canada—Sierra Club .....	12,830	Settlement for legal costs—	
	48,830	Goodmans LLP in trust for Nu-Pharm Inc .....	25,909
		<b>Patented Medicine Prices Review Board</b>	
<b>FISHERIES AND OCEANS</b>		<i>Authority—Federal Court Award 2011FIN356925 (SCC File no 452658)</i>	
<b>Department</b>		Settlement for legal costs and interest—	
<i>Authority—Federal Court Award A-2-11</i>		Sanofi Pasteur Limited .....	46,870
Award of legal costs—			72,779
Ecojustice in trust for Georgia Strait Alliance, Sierra Club of Canada, David Suzuki Foundation, Dogwood Initiative, Environmental Defence Canada, Greenpeace Canada, International Fund for Animal Welfare, Raincoast Conservation Society and Western Canada Wilderness Committee .....	5,000	<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>	
		<b>Department</b>	
		<i>Authority—Federal Court of Appeal A-477-10</i>	
		Settlement for legal costs—	
		Armstrong Wellman in trust for Walden R et al .....	3,523

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court of Appeal A-53-10</i>		<i>Authority—Ontario Superior Court of Justice Award</i>	
Settlement for legal costs—		06-CV-36766	
Moreau SJ in trust for Steel Z .....	5,000	Settlement for general damages,	
<i>Authority—Federal Court of Appeal A-630-08</i>		pre-judgement interest and legal costs—	
Settlement for legal costs—		Heenan Blaikie LLP in trust for	
Sommer JJ in trust for Surage-James S. ....	3,003	Patriarcki M. ....	91,018
<i>Authority—Federal Court T-751-10</i>		<i>Authority—Quebec Superior Court Award</i>	
Settlement for legal costs and disbursements—		200-11-016659-081 and 200-17-009276-080	
Jakutavicius V. ....	4,000	Compensation for pecuniary and	
<i>Authority—Ontario Superior Court of Justice</i>		non-pecuniary losses—	
08-CV-347996PDI		O'Brian Avocats S E N C R L/LLP in trust for	
Settlement for legal costs and disbursements—		Morency S. ....	397,000
Blaney McMurtry LLP in trust for			492,018
Gilmour I and Darling B. ....	8,000		
<i>Authority—Ontario Superior Court of Justice</i>			
CF-09-43969			
Settlement for legal costs and disbursements—			
Williams McEnergy in trust for			
Ranger G and Lachance N. ....	17,665		
<i>Authority—Ontario Superior Court of Justice</i>			
CV-07-CV335506			
Settlement for legal costs —			
Bakerlaw in trust for Simpson J. ....	3,000		
<i>Authority—Ontario Superior Court of Justice</i>			
CV-09-369638			
Settlement for legal costs and disbursements—			
Agro Zaffiro LLP in trust for Dove L. ....	10,000		
	54,191		

## INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

## Department

<i>Authority—Federal Court Award</i>	
T-2172-99	
Settlement for legal costs—	
Paliare Roland Rosenberg Rothstein LLP .....	251,970
<i>Authority—Ontario Court of Appeal 2011-ONCA-321</i>	
Settlement for legal costs—	
Intact Insurance. ....	21,800
<i>Authority—Ontario Superior Court of Justice</i>	
4-489829-1	
Settlement for legal costs—	
Aaron Detlor Barrister & Solicitor .....	18,500
<i>Authority—Federal Court Award</i>	
T-8-11	
Settlement for legal costs—	
Name withheld .....	7,295
	299,565

## INDUSTRY

## Department

<i>Authority—Federal Court Award T-2158-09</i>	
Settlement for legal costs—	
Gowlings LLP in trust for Bartley RW,	
Bartley AM and McKinnon RI .....	4,000

## JUSTICE

## Department

<i>Authority—Federal Court of Appeal A-69-11</i>	
Cost awarded for court costs—	
Trevor Nicholas Construction Co Limited .....	2,500
<i>Authority—Superior Court of Justice Ontario</i>	
10-49652	
Cost awarded for court costs—	
Nelligan O'Brien Payne LLP in trust for	
Lewis C. ....	20,000
<i>Authority—Supreme Court of British Columbia S076293</i>	
Cost awarded for court costs—	
Los Angeles Salad Company Inc. ....	61,335
	83,835

## Canadian Human Rights Commission

<i>Authority—Federal Court Decision T-1190-10</i>	
Settlement for legal costs—	
Carnival Cruise Lines. ....	6,464

## Commissioner for Federal Judicial Affairs

<i>Authority—Federal Court T-429-00</i>	
Pension benefit—	
Corbett MC. ....	62,370

## Office of the Director of Public Prosecutions

<i>Authority—Court of Queen's bench of Saskatchewan</i>	
24297023	
Court award against the State for late	
disclosure—	
Legal Aid Saskatchewan .....	500
<i>Authority—Court of Queen's bench of Saskatchewan</i>	
35111636	
Settlement for legal costs—	
Liberty Law in trust for Athel M. ....	750
<i>Authority—Ontario Superior Court of Justice</i>	
11-90000199-00M0	
Settlement for legal costs and disbursements—	
Harvey Dorsey Barrister Solicitor .....	11,004
	12,254
	164,923

**PAYMENTS OF CLAIMS AGAINST THE CROWN,  
EX GRATIA PAYMENTS AND COURT AWARDS 8.29**

COURT AWARDS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>		<b>TRANSPORT</b>	
<b>Department</b>		<b>Department</b>	
<i>Authority—Canadian International Trade Tribunal</i>		<i>Authority—Ontario Superior Court of Justice</i>	
<i>PR-2006-045R</i>		<i>CV-08-367923</i>	
Compensation for anticipated loss of profit—		Settlement to repair the North Pier adjacent to the National Yacht Club (NYC)—	
Gottlieb & Associates in trust for		The National Yacht Club (NYC) .....	250,000
Les systèmes Equinox Inc .....	326,477		
<i>Authority—Canadian International Trade Tribunal</i>		<b>TREASURY BOARD</b>	
<i>PR-2010-074</i>		<b>Secretariat</b>	
Compensation for anticipated loss of profit and reimbursement of costs incurred for the complaint—		<i>Authority—Federal Court of Appeal A-477-10</i>	
AdVenture Marketing Solutions Inc .....	8,373	Settlement for legal costs—	
<i>Authority—Court of Queen's Bench of Alberta</i>		Armstrong Wellman in trust for	
<i>0303-13976</i>		Walden et al. ....	3,523
Settlement for legal costs—			
Duncan & Craig LLP in trust for		<b>VETERANS AFFAIRS</b>	
Maple Reinders Inc. ....	355,000	<b>Department</b>	
<i>Authority—Federal Court T-1347-01</i>		<i>Authority—Federal Court Award A-480-10</i>	
Settlement for legal costs—		Settlement for legal costs—	
Sanofi Pasteur Limited .....	6,000	Levinson & Associates in trust for	
<i>Authority—Federal Court T-1416-09</i>		Ladouceur R. ....	5,000
Payments in Lieu of Taxes—		<i>Authority—Federal Court Award T-1147-10</i>	
City of Mississauga. ....	6,656	Settlement for legal costs—	
<i>Authority—Federal Court T-1971-10</i>		Borden Ladner Gervais in trust for	
Settlement as a result of a grievance—		Cossette R. ....	4,516
Majdan J. ....	4,500	<i>Authority—Federal Court Award T-1259-09</i>	
<i>Authority—Federal Court T-2118-05</i>		Settlement for legal costs—	
Settlement for legal costs—		Levinson & Associates in trust for	
Borden Ladner Gervais LLP in trust for		Acreman R. ....	5,914
the Right Honourable Chrétien J. ....	200,000	<i>Authority—Federal Court Award T-554-10</i>	
<i>Authority—Federal Court T-2121-05</i>		Settlement for legal costs—	
Settlement for legal costs—		O'Dea Earle in trust for Chaytor T. ....	4,400
Borden Ladner Gervais LLP in trust for the		<i>Authority—Federal Court Award T-861-10</i>	
Estate of Pelletier J. ....	200,000	Settlement for legal costs—	
<i>Authority—Ontario Superior Court of Justice</i>		Thériault, Larocque, Boudreau in trust for	
<i>09-882-SR</i>		Deschênes S. ....	1,500
Reimbursement of invoices left unpaid—		<i>Authority—Federal Court Award T-926-11</i>	
Huckabone O'Brien Instance Bradley Lyle		Settlement for legal costs—	
in trust for		Pitblado LLP in trust for Hall R. ....	2,860
Cassidy's Transfer & Storage Limited .....	23,371		24,190
Huckabone O'Brien Instance Bradley Lyle		Total .....	4,714,404
in trust for Cassidy's Transfer & Storage			
Limited. ....	53,297		
<i>Authority—Ontario Superior Court of Justice</i>			
<i>CV-08-367923</i>			
Settlement for litigation related to real property contract—			
Name withheld .....	250,000		
	1,433,674		

# SECTION 9

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Federal-Provincial Shared-Cost Programs

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## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. An (a) adjacent to the total expenditures from

inception indicates that the previous year's *Public Accounts of Canada* have been amended. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
2011 Canada-Alberta Salmonella Assistance Initiative.....	...	...	...	...
	...	...	...	...
	...	...	...	...
2011 Canada-British Columbia Bovine Tuberculosis Assistance Initiative.....	...	...	...	...
	...	...	...	...
	...	...	...	...
2011 Canada-British Columbia Excess Moisture Initiative.....	...	...	...	...
	...	...	...	...
	...	...	...	...
2011 Canada-British Columbia Feed Assistance and Pasture Restoration Initiative.....	...	...	...	...
	...	...	...	...
	...	...	...	...
2011 Excess Moisture and Flooding Package for Alberta, Saskatchewan, Manitoba and Quebec.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Agri-Invest Program - Contributions.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Agri-Invest Program - Grants.....	186	2,071	1,654	1,668
	<b>142</b>	<b>2,537</b>	<b>1,340</b>	<b>1,130</b>
	<i>461</i>	<i>9,596</i>	<i>5,958</i>	<i>6,935</i>
Agricultural Disaster Relief Program.....	...	...	...	...
	...	...	...	...
	...	...	...	<i>150</i>
Agricultural Policy Initiatives.....	(165)	...	...	...
	...	...	...	...
	<i>15,431</i>	...	...	...
AgriFlexibility.....	1,518	721	1,121	689
	...	<b>519</b>	...	<b>300</b>
	<i>1,518</i>	<i>1,240</i>	<i>1,121</i>	<i>989</i>
AgriInsurance - Contributions.....	124	9,417	1,018	3,393
	<b>218</b>	<b>8,411</b>	<b>1,252</b>	<b>3,464</b>
	<i>3,414</i>	<i>75,603</i>	<i>17,565</i>	<i>54,915</i>
AgriInsurance Research - Contributions.....	...	...	...	...
	...	...	...	...
	...	...	...	...
AgriInvest Kickstart Program - Contributions.....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	1,200	...	1,200	...	...	...	1,200
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	1,200	...	1,200	...	...	...	1,200
...	...	...	...	...	120	120	...	...	...	120
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	120	120	...	...	...	120
...	...	...	...	...	1,422	1,422	...	...	...	1,422
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	1,422	1,422	...	...	...	1,422
...	...	...	...	...	895	895	...	...	...	895
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	895	895	...	...	...	895
52	...	66,768	144,000	22,540	...	233,360	...	...	...	233,360
...	...	...	...	...	...	...	...	...	...	...
52	...	66,768	144,000	22,540	...	233,360	...	...	...	233,360
24,271	...	...	...	...	...	24,271	...	...	...	24,271
29,239	...	...	...	...	...	29,239	...	...	...	29,239
99,614	...	...	...	...	...	99,614	...	...	...	99,614
...	50,302	33,775	79,844	47,697	6,961	224,158	...	...	1	224,159
...	42,650	24,560	52,563	37,830	4,650	167,402	...	...	1	167,403
16,812	175,361	125,216	280,520	198,654	26,882	846,395	...	...	7	846,402
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	150	...	...	...	150
...	...	...	...	...	...	(165)	(43)	(86)	(27)	(321)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	15,431	1,009	372	783	17,595 (a)(f)
9,827	...	6,368	1,115	1,683	399	23,441	...	...	...	23,441
743	...	500	1,229	1,085	58	4,434	...	...	...	4,434
10,570	...	6,868	2,843	2,768	457	28,374	...	...	...	28,374
37,225	55,669	66,721	196,508	185,110	16,423	571,608	...	...	...	571,608
38,101	59,395	70,766	158,732	159,173	15,405	514,917	...	...	...	514,917
647,155	1,037,299	1,146,295	3,149,040	2,418,340	230,935	8,780,561	...	...	...	8,780,561
...	...	279	...	...	...	279	...	...	...	279
...	...	...	...	...	...	...	...	...	...	...
...	...	279	396	...	...	675	...	...	...	675
(396)	...	...	...	...	...	(396)	...	...	...	(396)
2,751	...	...	...	...	...	2,751	...	...	...	2,751 (a)
98,139	...	...	...	...	...	98,139	...	...	...	98,139 (a)

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
AgriStability - Contributions .....	...	4,995	...	...
	...	<b>8,092</b>	...	...
	1,653	64,434	25,870	63,263
AgriStability - Grants .....	(32)	...	4,235	12,291
	<b>179</b>	...	<b>3,688</b>	<b>4,091</b>
	536	...	18,906	17,979
Bovine Spongiform Encephalopathy (BSE) .....	...	...	...	...
	...	...	...	...
	181	3,113	1,641	1,859
British Columbia Avian Influenza Assistance .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada-Alberta Feed Transportation Assistance Initiative and Canada-Saskatchewan Feed Shortfall Assistance Initiative .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada-Manitoba Feed and Transportation Assistance Initiative .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Farm Income Program (FIP) Direct Payments - Grants .....	...	...	...	...
	...	...	...	...
	102	1,069	903	814
Growing Forward - Cost Shared Programs .....	4,611	3,367	2,139	3,203
	<b>3,200</b>	<b>3,026</b>	<b>3,276</b>	<b>3,032</b>
	10,711	8,453	8,125	8,553
Growing Forward - Federal Attributed Programs .....	137	113	113	113
	<b>177</b>	<b>147</b>	<b>147</b>	<b>147</b>
	447	371	371	371
Manitoba Avian Influenza Assistance .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Manitoba Flood - Contributions .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Manitoba Interlake - Unseeded Land Restoration Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
New Brunswick Potato Storage Loss Initiative .....	...	...	...	...
	...	...	...	<b>1,663</b>
	...	...	...	1,663
Ontario Tornado Assistance Initiative .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Pasture Recovery Initiative .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Payments in connection with the Farm Income Protection Act - Safety Net Companion Programs .....	...	...	(206)	(129)
	...	...	...	...
	10,745	15,015	13,004	5,626
Potato Cyst Nematode - Contributions .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
1,700	31,684	...	83,120	27,140	11,343	159,982	...	...	...	159,982
<b>111,384</b>	<b>52,615</b>	...	<b>101,129</b>	<b>31,787</b>	<b>27,037</b>	<b>332,044</b>	...	...	...	<b>332,044</b>
877,754	987,809	587,386	1,323,368	1,135,009	262,118	5,328,664	...	...	124	5,328,788
...	...	114,588	(27)	...	(1,775)	129,280	...	...	(25)	129,255
...	...	<b>38,023</b>	<b>(9,995)</b>	...	<b>3,481</b>	<b>39,467</b>	...	...	<b>30</b>	<b>39,497</b>
...	...	244,874	(10,022)	...	1,705	273,978	...	...	...	273,978
(4)	(45)	(393)	...	(26)	...	(468)	...	...	...	(468)
...	...	...	...	...	...	...	...	...	...	...
71,466	88,602	37,065	65,194	270,401	17,178	556,700	...	...	...	556,700 (a)(f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	<b>48</b>	<b>48</b>	...	...	...	<b>48</b>
...	...	...	...	...	<b>48</b>	<b>48</b>	...	...	...	<b>48 (f)</b>
...	...	...	2,367	1,483	...	3,850	...	...	...	3,850
...	...	...	...	<b>657</b>	...	<b>657</b>	...	...	...	<b>657</b>
...	...	...	2,367	2,139	...	4,506	...	...	...	4,506
...	...	(64)	...	...	...	(64)	...	...	...	(64)
...	...	<b>6,176</b>	...	...	...	<b>6,176</b>	...	...	...	<b>6,176</b>
...	...	6,112	...	...	...	6,112	...	...	...	6,112 (f)
...	(34)	(5)	(10)	(29)	(2)	(80)	...	...	...	(80)
...	(7)	...	(1)	(9)	...	(17)	...	...	...	(17)
...	22,603	14,357	25,809	64,009	5,021	134,687	...	...	7	134,694 (f)
24,194	37,565	14,824	28,599	36,373	10,861	165,736	522	191	498	166,947
<b>18,307</b>	<b>34,426</b>	<b>13,939</b>	<b>31,275</b>	<b>33,405</b>	<b>8,314</b>	<b>152,200</b>	<b>416</b>	<b>305</b>	<b>507</b>	<b>153,428</b>
59,396	95,868	36,886	84,499	87,930	25,833	426,254	1,306	716	1,484	429,760
887	1,427	543	1,174	1,268	364	6,139	19	13	23	6,194
<b>1,149</b>	<b>3,249</b>	<b>703</b>	<b>1,522</b>	<b>1,643</b>	<b>471</b>	<b>9,355</b>	<b>24</b>	<b>16</b>	<b>30</b>	<b>9,425</b>
2,903	6,040	1,777	3,845	4,150	1,190	21,465	62	41	75	21,643
...	...	142	...	...	...	142	...	...	...	142
...	...	...	...	...	...	...	...	...	...	...
...	...	142	...	...	...	142	...	...	...	142
...	...	(7,604)	...	...	...	(7,604)	...	...	...	(7,604)
...	...	...	...	...	...	...	...	...	...	...
...	...	12,335	...	...	...	12,335	...	...	...	12,335 (a)(f)
...	...	...	...	...	...	...	...	...	...	...
...	...	<b>1,476</b>	...	...	...	<b>1,476</b>	...	...	...	<b>1,476</b>
...	...	1,476	...	...	...	1,476	...	...	...	1,476
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>1,663</b>	...	...	...	<b>1,663</b>
...	...	...	...	...	...	1,663	...	...	...	1,663 (f)
...	...	...	...	...	...	...	...	...	...	...
...	<b>354</b>	...	...	...	...	<b>354</b>	...	...	...	<b>354</b>
...	354	...	...	...	...	354	...	...	...	354 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	<b>10,235</b>	<b>41,681</b>	...	<b>51,916</b>	...	...	...	<b>51,916</b>
...	...	...	10,235	41,681	...	51,916	...	...	...	51,916
...	(197)	...	...	...	...	(532)	...	...	...	(532)
...	...	...	...	...	...	...	...	...	...	...
518,004	248,516	38,613	45,996	190,826	63,107	1,149,452	340	...	416	1,150,208 (a)
...	...	...	...	(555)	...	(555)	...	...	...	(555)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	10,591	...	10,591	...	...	...	10,591 (a)(f)

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Prairie Excess Moisture Initiative (PEMI) .....	...	...	...	...
Saskatchewan Drought - Contributions .....	...	...	...	...
Transitional Industry Support Program (TISP) Cattle Payments - Grants .....	...	(1)	...	...
...	...	(1)	...	...
...	387	4,510	3,996	3,676
Youth Employment Strategy - Career Focus Program .....	29	11	94	42
...	9	33	7	29
...	52	46	284	171
<b>Canadian Food Inspection Agency</b>				
Rabies Indemnification Program .....	...	...	...	...
...	...	...	...	...
...	...	...	...	5
Total ministry .....	6,408	20,694	10,168	21,270
...	3,925	22,764	9,710	13,856
...	45,638	183,450	97,744	166,969
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>				
Contributions for the International Business Development Program .....	249	150	549	549
...	124	75	273	273
...	1,449	869	3,188	3,188
Contributions to the Atlantic provinces under the Canada Infrastructure Works Program .....	...	...	...	...
...	...	...	...	...
...	51,246	12,337	67,021	54,709
Total ministry .....	249	150	549	549
...	124	75	273	273
...	52,695	13,206	70,209	57,897
<b>CANADA REVENUE AGENCY</b>				
Underground Economy Working Group .....	...	...	...	...
...	1	...	1	1
...	2	1	4	4
Total ministry .....	...	...	...	...
...	1	...	1	1
...	2	1	4	4
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Arts Presentation Canada Program .....	...	...	...	...
...	75	...	...	...
...	1,024	...	...	...
Cultural Spaces Canada Program .....	...	...	...	...
...	...	...	...	...
...	3,100	...	...	...
National Sport Organizations Support Program .....	280	258	305	290
...	280	258	305	240
...	2,307	1,845	2,679	2,359
Official Languages in Education Program .....	4,551	4,760	10,900	24,414
...	4,511	5,030	9,288	24,273
...	117,298	79,843	240,907	807,811
Total ministry .....	4,831	5,018	11,205	24,704
...	4,866	5,288	9,593	24,513
...	123,729	81,688	243,586	810,170



Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	(815)	(288)	(626)	...	(1,729)	...	...	...	(1,729)
...	...	<b>26,100</b>	<b>152,400</b>	<b>11,400</b>	...	<b>189,900</b>	...	...	...	<b>189,900</b>
...	...	25,285	152,112	10,774	...	188,171	...	...	...	188,171
...	...	...	(155)	...	...	(155)	...	...	...	(155)
...	...	...	<b>4,971</b>	...	...	<b>4,971</b>	...	...	...	<b>4,971</b>
...	...	...	12,058	...	...	12,058	...	...	...	12,058 (f)
...	(10)	(5)	(10)	(35)	(2)	(63)	...	...	...	(63)
...	<b>(11)</b>	<b>(4)</b>	<b>(3)</b>	<b>(12)</b>	<b>(1)</b>	<b>(32)</b>	...	...	...	<b>(32)</b>
4,000	95,691	56,274	97,400	248,203	22,849	536,986	...	...	10	536,996
135	118	64	34	86	33	646	...	...	...	646
<b>381</b>	<b>158</b>	<b>99</b>	<b>70</b>	<b>71</b>	<b>100</b>	<b>957</b>	...	...	...	<b>957</b>
4,263	534	227	120	289	204	6,190	...	...	...	6,190
...	...	...	...	...	...	...	...	...	...	...
...	...	<b>1</b>	...	...	...	<b>1</b>	...	...	...	<b>1</b>
232	2,400	92	18	1	...	2,748	...	...	...	2,748
97,891	176,479	295,186	536,271	323,309	47,042	1,534,718	498	118	470	1,535,804
<b>202,055</b>	<b>192,829</b>	<b>182,339</b>	<b>504,127</b>	<b>318,711</b>	<b>59,563</b>	<b>1,509,879</b>	<b>440</b>	<b>321</b>	<b>568</b>	<b>1,511,208</b>
2,410,360	2,761,077	2,408,327	5,389,798	4,709,505	659,964	18,832,832	2,717	1,129	2,906	18,839,584
...	...	...	...	...	...	1,497	...	...	...	1,497
...	...	...	...	...	...	<b>745</b>	...	...	...	<b>745</b>
...	...	...	...	...	...	8,694	...	...	...	8,694
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	185,313	...	...	...	185,313 (f)
...	...	...	...	...	...	1,497	...	...	...	1,497
...	...	...	...	...	...	<b>745</b>	...	...	...	<b>745</b>
...	...	...	...	...	...	194,007	...	...	...	194,007
...	...	...	...	...	...	...	...	...	...	...
<b>21</b>	<b>17</b>	<b>2</b>	<b>3</b>	<b>11</b>	<b>8</b>	<b>65</b>	...	...	...	<b>65</b>
157	136	11	16	68	56	455	...	...	...	455
...	...	...	...	...	...	...	...	...	...	...
<b>21</b>	<b>17</b>	<b>2</b>	<b>3</b>	<b>11</b>	<b>8</b>	<b>65</b>	...	...	...	<b>65</b>
157	136	11	16	68	56	455	...	...	...	455
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>75</b>	...	...	...	<b>75</b>
...	...	...	...	...	...	1,024	...	...	...	1,024
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	900	...	...	4,000	...	88	...	4,088
727	977	360	351	471	529	4,548	252	...	252	5,052
<b>729</b>	<b>959</b>	<b>362</b>	<b>354</b>	<b>473</b>	<b>529</b>	<b>4,489</b>	<b>272</b>	...	<b>232</b>	<b>4,993</b>
5,716	6,718	2,674	2,875	3,832	4,035	35,040	2,503	1,712	2,044	41,299
66,939	90,128	15,627	10,705	16,006	18,117	262,147	4,885	2,873	4,083	273,988
<b>68,284</b>	<b>85,383</b>	<b>14,330</b>	<b>8,793</b>	<b>16,306</b>	<b>19,204</b>	<b>255,402</b>	<b>2,588</b>	<b>1,423</b>	<b>2,228</b>	<b>261,641</b>
2,880,704	2,729,634	352,846	249,109	370,802	402,007	8,230,961	47,274	22,423	36,783	8,337,441
67,666	91,105	15,987	11,056	16,477	18,646	266,695	5,137	2,873	4,335	279,040
<b>69,013</b>	<b>86,342</b>	<b>14,692</b>	<b>9,147</b>	<b>16,779</b>	<b>19,733</b>	<b>259,966</b>	<b>2,860</b>	<b>1,423</b>	<b>2,460</b>	<b>266,709</b>
2,886,420	2,736,352	355,520	252,884	374,634	406,042	8,271,025	49,777	24,223	38,827	8,383,852

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>				
Contribution under the Community Diversification Program .....	...	...	...	...
	...	...	...	...
Contributions to the Province of Quebec under the Canada Infrastructure Works Program .....	...	...	...	...
	...	...	...	...
Contributions under the Recreational Infrastructure Canada Program .....	...	...	...	...
	...	...	...	...
Total ministry .....	...	...	...	...
	...	...	...	...
<b>ENVIRONMENT</b>				
<b>Department</b>				
Alberta Innovates-Technology Futures .....	...	...	...	...
	...	...	...	...
BC Waste Management Act .....	...	...	...	...
	...	...	...	...
Border Air Quality Strategy Initiative .....	...	...	...	...
	...	...	...	...
Canada/Newfoundland Climate Network Expansion Agreement .....	4	...	...	...
	11	...	...	...
Canada/Quebec Climate Network Expansion Agreement .....	1,393	...	...	...
	...	...	...	...
Canada/Quebec Law Enforcement Agreement - Environmental Protection .....	...	...	...	...
	...	...	...	...
CEPA: Canadian Environmental Protection Act .....	...	...	...	...
	...	...	...	...
Georgia Basin Action Plan (formerly the Georgia Basin Ecosystem Initiative) .....	...	...	...	...
	...	...	...	...
Habitat Stewardship Program .....	...	...	...	...
	...	...	...	...
Integrated Pest Management .....	...	...	...	...
	...	...	...	...
North American Waterfowl Management Plan .....	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
<b>55,541</b>	...	...	...	...	...	<b>55,541</b>	...	...	...	<b>55,541</b>
<i>55,541</i>	...	...	...	...	...	<i>55,541</i>	...	...	...	<i>55,541</i>
...	...	...	...	...	...	...	...	...	...	...
<b>10,696</b>	...	...	...	...	...	<b>10,696</b>	...	...	...	<b>10,696</b>
<i>506,383</i>	...	...	...	...	...	<i>506,383</i>	...	...	...	<i>506,383</i>
12,771	...	...	...	...	...	12,771	...	...	...	12,771
<b>60,165</b>	...	...	...	...	...	<b>60,165</b>	...	...	...	<b>60,165</b>
<i>74,356</i>	...	...	...	...	...	<i>74,356</i>	...	...	...	<i>74,356</i>
12,771	...	...	...	...	...	12,771	...	...	...	12,771
<b>126,402</b>	...	...	...	...	...	<b>126,402</b>	...	...	...	<b>126,402</b>
<i>636,280</i>	...	...	...	...	...	<i>636,280</i>	...	...	...	<i>636,280</i>
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	<b>10</b>	...	<b>10</b>	...	...	...	<b>10</b>
...	...	...	...	<i>10</i>	...	<i>10</i>	...	...	...	<i>10</i>
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	20	20	...	...	...	20 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	218	218	...	...	6	224 (f)
...	...	...	...	...	...	4	...	...	...	4
...	...	...	...	...	...	<b>11</b>	...	...	...	<b>11</b>
...	...	...	...	...	...	1,393	...	...	...	1,393
240	...	...	...	...	...	240	...	...	...	240
<b>241</b>	...	...	...	...	...	<b>241</b>	...	...	...	<b>241</b>
<i>7,964</i>	...	...	...	...	...	<i>7,964</i>	...	...	...	<i>7,964</i>
125	...	...	...	...	...	125	...	...	...	125
...	...	...	...	...	...	...	...	...	...	...
<i>125</i>	...	...	...	...	...	<i>125</i>	...	...	...	<i>125</i>
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	3	3	6	15	27	8	3	...	38 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	350	350	...	...	...	350 (f)
...	...	...	...	...	21	21	...	...	44	65
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	339	339	...	...	53	392
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	5	5	...	...	...	5
...	335	1,095	300	...	4	1,734	...	...	...	1,734
...	<b>382</b>	<b>2,196</b>	<b>357</b>	...	<b>2</b>	<b>2,937</b>	...	...	...	<b>2,937</b>
...	<i>1,903</i>	<i>8,617</i>	<i>9,568</i>	<i>7,345</i>	<i>41</i>	<i>27,474</i>	...	...	...	<i>27,474</i>

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Northern Oil & Gas .....	...	...	...	...
NWT Protected Areas Strategy (PAS) - Species at Risk Act .....	...	...	...	...
Ottawa River Regulation .....	...	...	...	...
Protection and Clean-up of St-Lawrence River .....	...	...	...	...
Pulp and Paper .....	...	...	...	...
Research Program for the Effects of Acid Rain on Ecosystems .....	...	...	...	...
SARA-Species At Risk Act .....	...	...	...	...
Water Quantity Survey Agreement .....	640	51	127	379
	608	47	173	419
	5,169	303	1,344	2,973
<b>Canadian Environmental Assessment Agency</b>				
James Bay and Northern Quebec Agreement .....	...	...	...	...
	...	...	...	...
Total ministry .....	644	51	127	379
	619	47	173	419
	6,562	303	1,344	2,973
<b>FINANCE</b>				
<b>Department</b>				
Harbourfront Corporation .....	...	...	...	...
	...	...	...	...
Toronto Waterfront Revitalization Corporation .....	...	...	...	...
	...	...	...	...
Total ministry .....	...	...	...	...
	...	...	...	...
<b>FISHERIES AND OCEANS</b>				
Alberta Health and Wellness .....	...	...	...	...
	...	...	...	...
Asian Carp Binational Rapid Response Planning and Risk Assessment .....	...	...	...	...
	...	...	...	...
Canada-Quebec Agreement on the St. Lawrence .....	...	...	...	...
	...	...	...	...
Cod Science and Fisheries Stewardship Project .....	...	...	...	...
	70	...	...	...
	1,626	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	25	5	30	...	...	...	30 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	29	...	...	29 (f)
19	74	...	...	...	...	93	...	...	...	93
17	81	...	...	...	...	98	...	...	...	98
(49)	672	...	...	...	...	623	...	...	...	623
449	...	...	...	...	...	449	...	...	...	449
...	...	...	...	...	...	...	...	...	...	...
30,110	...	...	...	...	...	30,110	...	...	...	30,110
497	...	...	...	...	...	497	...	...	...	497
...	...	...	...	...	...	...	...	...	...	...
3,347	...	...	...	...	273	3,620	...	...	...	3,620
119	...	...	...	...	...	119	...	...	...	119
115	...	...	...	...	...	115	...	...	...	115
1,121	...	...	...	...	...	1,121	...	...	...	1,121
125	...	...	...	...	...	125	...	...	...	125
...	...	...	...	...	...	...	...	...	...	...
779	...	...	...	...	502	1,281	35	...	...	1,316
674	...	1,198	1,837	1,803	...	6,709	...	...	...	6,709
781	...	1,611	1,188	2,497	3,019	10,343	...	...	...	10,343
23,270	36,011	10,632	10,766	20,391	3,019	113,878	...	...	...	113,878
221	...	...	...	...	...	221	...	...	...	221
246	...	...	...	...	...	246	...	...	...	246
2,990	...	...	...	...	...	2,990	...	...	...	2,990
2,469	409	2,293	2,137	1,803	25	10,337	...	...	44	10,381
1,400	463	3,807	1,545	2,507	3,021	14,001	...	...	...	14,001
69,657	38,586	19,252	20,337	27,777	4,787	191,578	72	3	59	191,712
...	7,000	...	...	...	...	7,000	...	...	...	7,000
...	4,200	...	...	...	...	4,200	...	...	...	4,200
...	21,200	...	...	...	...	21,200	...	...	...	21,200
...	20,870	...	...	...	...	20,870	...	...	...	20,870
...	54,344	...	...	...	...	54,344	...	...	...	54,344
...	258,301	...	...	...	...	258,301	...	...	...	258,301
...	27,870	...	...	...	...	27,870	...	...	...	27,870
...	58,544	...	...	...	...	58,544	...	...	...	58,544
...	279,501	...	...	...	...	279,501	...	...	...	279,501
...	...	...	...	...	19	19	...	...	...	19
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	19	19	...	...	...	19 (f)
...	165	...	...	...	...	165	...	...	...	165
...	303	...	...	...	...	303	...	...	...	303
...	468	...	...	...	...	468	...	...	...	468
2,371	...	...	...	...	...	2,371	...	...	...	2,371
...	...	...	...	...	...	...	...	...	...	...
2,371	...	...	...	...	...	2,371	...	...	...	2,371
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	70	...	...	...	70
...	...	...	...	...	...	1,626	...	...	...	1,626 (f)



FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
First Nations Participation in Atlantic Salmon Watch Program.....	...	...	...	...
	...	...	...	...
Fish passage enhancements in Cariboo Regional District.....	...	...	...	...
	...	...	...	...
Identify Fish Passage Characteristics at Various Ministry Stream Crossing Roadway Culverts in the Murray Creek Watershed.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Improvements for Fish Passage, Bank Stabilization, and Habitat Enhancements at Upper Nicola River along Douglas Lake.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Integrated Lobster Enforcement Team.....	...	...	...	...
	...	...	...	...
	...	...	270	...
Lake Ontario Mysid and Diporeia Assessment.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Lake Productivity Studies of Shuswap and Mara Lakes.....	...	...	...	...
	...	...	...	...
	...	...	...	...
NAFO Divisions 2J3KL Inshore Mobile Survey.....	130	...	...	...
	130	...	...	...
North Pacific Storm Surge Model forecast for an additional 5 years.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Nunavut Wildlife Resource Centres Coalition.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Population assessment of signal crayfish.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Prince Edward Island Aquaculture Leasing Program.....	...	156	...	...
	...	201	...	...
	...	2,294	...	...
Project Quinte.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Skeena River Steelhead Stock Identification.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Species at risk in Ontario.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Statistical Management of Commercial Fisheries in Quebec (1990 to 2005).....	...	...	...	...
	...	...	...	...
	...	...	...	...
Survey of the Recreational Fishing in Canada.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Voisey's Bay Environmental Management Board.....	...	...	...	...
	17	...	...	...
	380	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	413	413	...	...	...	413 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	40	40	...	...	...	40 (a)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	18	18	...	...	...	18
...	...	...	...	...	18	18	...	...	...	18 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	20	20	...	...	...	20 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	270	...	...	...	270 (f)
...	...	...	...	...	...	...	...	...	...	...
...	70	...	...	...	...	70	...	...	...	70
...	417	...	...	...	...	417	...	...	...	417 (f)
...	...	...	...	...	22	22	...	...	...	22
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	22	22	...	...	...	22 (f)
...	...	...	...	...	...	130	...	...	...	130
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	130	...	...	...	130
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	4	4	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	4	4	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	3	...	3
...	...	...	...	...	...	...	...	60	...	60 (f)
...	...	...	...	...	4	4	...	...	...	4
...	...	...	...	...	7	7	...	...	...	7
...	...	...	...	...	11	11	...	...	...	11 (f)
...	...	...	...	...	...	156	...	...	...	156
...	...	...	...	...	...	201	...	...	...	201
...	...	...	...	...	...	2,294	...	...	...	2,294
...	117	...	...	...	...	117	...	...	...	117
...	365	...	...	...	...	365	...	...	...	365
...	3,561	...	...	...	...	3,561	...	...	...	3,561
...	...	...	...	...	3	3	...	...	...	3
...	...	...	...	...	8	8	...	...	...	8
...	...	...	...	...	47	47	...	...	...	47
...	...	...	...	...	...	...	...	...	...	...
...	108	...	...	...	...	108	...	...	...	108
...	1,639	...	...	...	...	1,639	...	...	...	1,639 (f)
78	...	...	...	...	...	78	...	...	...	78
54	...	...	...	...	...	54	...	...	...	54
724	...	...	...	...	...	724	...	...	...	724
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
37	...	...	...	...	...	37	...	...	...	37 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	17	...	...	...	17
...	...	...	...	...	...	380	...	...	...	380 (f)

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Yukon Placer Implementation Secretariat .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	130	156	...	...
	87	201	...	...
	2,136	2,294	270	...
<b>HEALTH</b>				
<b>Department</b>				
Canada-Quebec Agreement on the St.Lawrence .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>Public Health Agency of Canada</b>				
Canada-Quebec Agreement on the St.Lawrence .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT<sup>(1)</sup></b>				
<b>Department</b>				
Interprovincial Computerized Examination Management System (ICEMS) .....	85	85	85	85
	71	71	71	71
	1,120	1,120	1,120	1,120
Labour Market Agreements for Persons with Disabilities .....	4,578	1,376	8,290	5,951
	4,578	1,376	8,290	5,951
	36,627	11,005	66,323	47,607
Targeted Initiative for Older Workers .....	2,006	398	1,749	1,834
	2,280	581	2,251	1,578
	9,074	2,217	7,615	6,230
Total ministry .....	6,669	1,859	10,124	7,870
	6,929	2,028	10,612	7,600
	46,821	14,342	75,058	54,957
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Beverly and Kaminuriak Caribou Management Agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Bloodvein Band Access Road .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree Trappers Association .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Emergency Management Assistance .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Flood Protection .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest Protection .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	668	668 (f)
2,449	282	...	...	...	62	3,079	...	...	...	3,079
<b>54</b>	<b>846</b>	...	...	...	<b>63</b>	<b>1,251</b>	...	<b>3</b>	...	<b>1,254</b>
3,132	6,085	...	...	...	594	14,511	...	60	668	15,239
13	...	...	...	...	...	13	...	...	...	13
...	...	...	...	...	...	...	...	...	...	...
13	...	...	...	...	...	13	...	...	...	13
18	...	...	...	...	...	18	...	...	...	18
...	...	...	...	...	...	...	...	...	...	...
18	...	...	...	...	...	18	...	...	...	18
31	...	...	...	...	...	31	...	...	...	31
...	...	...	...	...	...	...	...	...	...	...
31	...	...	...	...	...	31	...	...	...	31
85	85	85	85	85	85	850	85	85	85	1,105
<b>71</b>	<b>71</b>	<b>71</b>	<b>71</b>	<b>71</b>	<b>71</b>	<b>710</b>	<b>71</b>	<b>71</b>	<b>71</b>	<b>923</b>
1,120	1,120	1,120	1,120	1,120	1,120	11,200	1,120	1,120	1,120	14,560
45,893	76,411	8,965	10,853	25,190	30,744	218,251	...	...	...	218,251
<b>45,893</b>	<b>76,411</b>	<b>8,965</b>	<b>10,853</b>	<b>25,190</b>	<b>30,744</b>	<b>218,251</b>	...	...	...	<b>218,251</b>
367,143	606,316	71,720	86,821	201,523	245,953	1,741,038	...	...	...	1,741,038
8,671	14,976	50	985	1,721	7,221	39,611	120	109	488	40,328
<b>9,500</b>	<b>10,146</b>	<b>1,200</b>	<b>902</b>	<b>3</b>	<b>5,768</b>	<b>34,209</b>	<b>124</b>	<b>70</b>	<b>484</b>	<b>34,887 (a)</b>
37,582	25,123	1,250	4,231	1,724	22,610	117,656	1,330	179	2,120	121,285 (a)
54,649	91,472	9,100	11,923	26,996	38,050	258,712	205	194	573	259,684
<b>55,464</b>	<b>86,628</b>	<b>10,236</b>	<b>11,826</b>	<b>25,264</b>	<b>36,583</b>	<b>253,170</b>	<b>195</b>	<b>141</b>	<b>555</b>	<b>254,061</b>
405,845	632,559	74,090	92,172	204,367	269,683	1,869,894	2,450	1,299	3,240	1,876,883
17,786	...	...	...	...	...	17,786	...	...	...	17,786
<b>17,213</b>	...	...	...	...	...	<b>17,213</b>	...	...	...	<b>17,213</b>
125,655	...	...	...	...	...	125,655	...	...	...	125,655
...	...	...	...	...	...	...	...	15	...	15
...	...	...	...	...	...	...	...	<b>106</b>	...	<b>106</b>
...	...	...	...	...	...	...	191	286	...	477 (a)
...	...	2,680	...	...	...	2,680	...	...	...	2,680
...	...	...	...	...	...	...	...	...	...	...
...	...	2,680	...	...	...	2,680	...	...	...	2,680
82	...	...	...	...	...	82	...	...	...	82
<b>82</b>	...	...	...	...	...	<b>82</b>	...	...	...	<b>82</b>
2,690	...	...	...	...	...	2,690	...	...	...	2,690
...	...	...	2,134	...	...	2,134	...	...	...	2,134
...	<b>12</b>	...	<b>1,738</b>	...	...	<b>1,750</b>	...	...	...	<b>1,750</b>
...	5,779	...	3,872	...	...	9,651	...	...	...	9,651
...	...	...	...	...	...	...	...	...	...	...
...	...	...	<b>1,100</b>	...	...	<b>1,100</b>	...	...	...	<b>1,100</b>
...	...	...	4,357	...	...	4,357	...	...	...	4,357
374	...	5,031	1,140	...	...	6,545	...	...	...	6,545
<b>247</b>	<b>1,741</b>	<b>4,490</b>	<b>1,362</b>	...	...	<b>7,840</b>	...	...	...	<b>7,840</b>
3,285	31,886	40,450	26,077	...	...	101,698	...	...	...	101,698

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Interim Resource Management Assistance Program .....	...	...	...	...
Manitoba Métis Tripartite Projects .....	...	...	...	...
Mathias Colomb Forestry Mapping .....	...	...	...	...
Mattawa - Nipissing Research Project .....	...	...	...	...
Mosakahiken School .....	...	...	...	...
National Aboriginal Women's Forum .....	...	...	...	...
Northern Flood Agreement .....	...	...	...	...
Roads on Reserves .....	...	...	...	...
Social Services .....	...	...	...	...
Tripartite Treaty Negotiations .....	...	...	...	...
Total ministry .....	...	...	...	...
<b>INDUSTRY</b>				
<b>Department</b>				
Knowledge Infrastructure Program .....	2,950	1,313	4,921	6,131
	<b>9,141</b>	<b>3,938</b>	<b>21,280</b>	<b>18,393</b>
	24,278	10,500	54,573	49,047
<b>Federal Economic Development Agency for Southern Ontario</b>				
Canada/Ontario Infrastructure .....	...	...	...	...
Recreational Infrastructure Canada .....	...	...	...	...
Total ministry .....	2,950	1,313	4,921	6,131
	<b>9,141</b>	<b>3,938</b>	<b>21,280</b>	<b>18,393</b>
	24,278	10,500	54,573	49,047
<b>JUSTICE</b>				
<b>Department</b>				
Contributions for Access to Justice Services to the Territories (being Legal Aid, Aboriginal Courtwork and Public Legal Education and Information Services) .....	...	...	...	...
	...	...	...	...
	...	...	...	...



Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	1,960	...	...	1,960
...	...	...	...	...	...	...	<b>1,652</b>	...	...	<b>1,652</b>
...	...	...	...	...	...	...	22,647	...	...	22,647
...	...	78	...	...	...	78	...	...	...	78
...	...	...	...	...	...	...	...	...	...	...
...	...	78	...	...	...	78	...	...	...	78 (f)
...	...	400	...	...	...	400	...	...	...	400
...	...	...	...	...	...	...	...	...	...	...
...	...	400	...	...	...	400	...	...	...	400
...	102	...	...	...	...	102	...	...	...	102
...	...	...	...	...	...	...	...	...	...	...
...	102	...	...	...	...	102	...	...	...	102
...	...	...	...	...	...	...	...	...	...	...
...	...	<b>1,594</b>	...	...	...	<b>1,594</b>	...	...	...	<b>1,594</b>
...	...	21,077	...	...	...	21,077	...	...	...	21,077 (f)
...	...	...	...	...	80	80	...	...	...	80
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	80	80	...	...	...	80 (f)
...	...	185	...	...	...	185	...	...	...	185
...	...	<b>329</b>	...	...	...	<b>329</b>	...	...	...	<b>329</b>
...	...	122,771	...	...	...	122,771	...	...	...	122,771
...	...	4,475	...	...	...	4,475	...	...	...	4,475
...	...	<b>5,267</b>	...	...	...	<b>5,267</b>	...	...	...	<b>5,267</b>
...	...	80,272	...	...	...	80,272	...	...	...	80,272
...	223,166	...	...	...	...	223,166	...	...	...	223,166
...	<b>206,310</b>	...	...	...	...	<b>206,310</b>	...	...	...	<b>206,310</b>
...	3,528,202	...	...	...	...	3,528,202	...	...	...	3,528,202
...	...	...	...	...	11,716	11,716	...	...	...	11,716
...	...	...	...	...	<b>6,311</b>	<b>6,311</b>	...	...	...	<b>6,311</b>
...	...	...	...	...	103,089	103,089	...	...	...	103,089
18,242	223,268	12,849	3,274	...	11,796	269,429	1,960	15	...	271,404
<b>17,542</b>	<b>208,063</b>	<b>11,680</b>	<b>4,200</b>	...	<b>6,311</b>	<b>247,796</b>	<b>1,652</b>	<b>106</b>	...	<b>249,554</b>
131,630	3,565,969	267,728	34,306	...	103,169	4,102,802	22,838	286	...	4,125,926
50,749	81,924	7,201	...	...	25,774	180,963	107	275	250	181,595
<b>172,153</b>	<b>292,500</b>	<b>26,669</b>	<b>21,484</b>	<b>73,260</b>	<b>87,876</b>	<b>726,694</b>	<b>818</b>	<b>825</b>	<b>750</b>	<b>729,087</b>
452,102	764,424	69,429	50,129	170,940	230,224	1,875,646	2,016	2,200	2,000	1,881,862
...	...	...	...	...	...	...	...	...	...	...
...	<b>5,465</b>	...	...	...	...	<b>5,465</b>	...	...	...	<b>5,465</b>
...	680,065	...	...	...	...	680,065	...	...	...	680,065
...	29,831	...	...	...	...	29,831	...	...	...	29,831
...	<b>121,669</b>	...	...	...	...	<b>121,669</b>	...	...	...	<b>121,669</b>
...	181,501	...	...	...	...	181,501	...	...	...	181,501
50,749	111,755	7,201	...	...	25,774	210,794	107	275	250	211,426
<b>172,153</b>	<b>419,634</b>	<b>26,669</b>	<b>21,484</b>	<b>73,260</b>	<b>87,876</b>	<b>853,828</b>	<b>818</b>	<b>825</b>	<b>750</b>	<b>856,221</b>
452,102	1,625,990	69,429	50,129	170,940	230,224	2,737,212	2,016	2,200	2,000	2,743,428
...	...	...	...	...	...	...	1,972	1,792	1,092	4,856
...	...	...	...	...	...	...	<b>1,972</b>	<b>1,792</b>	<b>1,092</b>	<b>4,856</b>
...	...	...	...	...	...	...	24,173	21,640	13,049	58,862

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Contributions to the provinces and territories in support of the Youth Justice Services .....	5,119	2,021	6,170	4,822
	<b>5,119</b>	<b>2,021</b>	<b>6,170</b>	<b>4,822</b>
	127,245	50,189	152,578	119,738
Contributions to the provinces and territories in support of the Youth Justice Services - Intensive Rehabilitative Custody and Supervision Program .....	297	387	644	417
	<b>356</b>	<b>440</b>	<b>919</b>	<b>491</b>
	2,243	2,250	4,389	2,618
Contributions to the provinces to assist in the operation of Legal Aid Systems .....	2,046	445	3,612	2,453
	<b>2,046</b>	<b>445</b>	<b>3,612</b>	<b>2,453</b>
	51,518	9,048	94,463	51,739
Contributions to the provinces under the Aboriginal Courtwork Program .....	98	25	111	...
	<b>120</b>	<b>25</b>	<b>151</b>	...
	2,921	102	1,743	...
Total ministry .....	7,560	2,878	10,537	7,692
	<b>7,641</b>	<b>2,931</b>	<b>10,852</b>	<b>7,766</b>
	183,927	61,589	253,173	174,095

## NATIONAL DEFENCE

## Department

New SAR Initiatives Fund (NSS) .....	...	...	...	...
	<b>178</b>	<b>151</b>	<b>518</b>	<b>68</b>
	2,575	151	1,197	535
Total ministry .....	...	...	...	...
	<b>178</b>	<b>151</b>	<b>518</b>	<b>68</b>
	2,575	151	1,197	535

## NATURAL RESOURCES

## Department

Canada/Newfoundland and Labrador Offshore Petroleum Board .....	3,448	...	...	...
	<b>6,307</b>	...	...	...
	64,183	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	2,240	...
	...	...	<b>2,151</b>	...
	...	...	31,097	...
Voisey's Bay Environmental Management Agreement .....	4	...	...	...
	<b>108</b>	...	...	...
Total ministry .....	3,448	...	2,240	...
	<b>6,311</b>	...	<b>2,151</b>	...
	64,291	...	31,097	...

## PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

## Department

Disaster Financial Assistance Arrangement (DFAA) .....	1,400	...	113	...
	<b>28,000</b>	...	<b>4,000</b>	...
	68,715	7,349	35,382	56,944
First Nation Policing Program .....	...	...	318	657
	...	...	<b>353</b>	<b>686</b>
	1,345	1,020	20,118	7,001
Grants to National Flagging System .....	29	26	32	30
	<b>29</b>	<b>26</b>	<b>32</b>	<b>30</b>
	143	130	157	151
Joint Emergency Preparedness Program (JEPP) .....	15	79	234	232
	<b>93</b>	<b>44</b>	<b>257</b>	<b>147</b>
	6,114	6,262	9,155	9,369

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
36,683	63,809	6,433	7,416	16,957	22,134	171,564	3,060	1,577	1,103	177,304
<b>36,683</b>	<b>63,809</b>	<b>6,433</b>	<b>7,416</b>	<b>16,957</b>	<b>22,134</b>	<b>171,564</b>	<b>3,060</b>	<b>1,577</b>	<b>1,103</b>	<b>177,304</b>
889,903	1,606,932	154,290	184,275	393,086	496,607	4,174,843	97,673	21,233	31,316	4,325,065
416	1,572	1,174	1,653	1,767	1,323	9,650	300	449	303	10,702
<b>454</b>	<b>1,466</b>	<b>1,063</b>	<b>1,569</b>	<b>1,699</b>	<b>1,631</b>	<b>10,088</b>	<b>361</b>	<b>230</b>	<b>252</b>	<b>10,931</b>
2,139	11,056	4,955	5,618	7,578	7,068	49,914	2,250	2,281	2,065	56,510
25,679	50,712	4,823	4,203	10,874	14,980	119,827	...	...	...	119,827
<b>27,236</b>	<b>53,111</b>	<b>4,846</b>	<b>4,203</b>	<b>11,047</b>	<b>15,573</b>	<b>124,572</b>	...	...	...	<b>124,572</b>
606,773	1,219,672	113,828	92,988	237,380	318,732	2,796,141	24,435	...	7,605	2,828,181
514	1,040	435	620	1,010	994	4,847	85	...	40	4,972
<b>570</b>	<b>1,072</b>	<b>473</b>	<b>660</b>	<b>1,058</b>	<b>1,134</b>	<b>5,263</b>	<b>70</b>	...	<b>19</b>	<b>5,352</b>
14,049	25,859	10,893	13,956	30,944	29,895	130,362	6,832	65	2,336	139,595
63,292	117,133	12,865	13,892	30,608	39,431	305,888	5,417	3,818	2,538	317,661
<b>64,943</b>	<b>119,458</b>	<b>12,815</b>	<b>13,848</b>	<b>30,761</b>	<b>40,472</b>	<b>311,487</b>	<b>5,463</b>	<b>3,599</b>	<b>2,466</b>	<b>323,015</b>
1,512,864	2,863,519	283,966	296,837	668,988	852,302	7,151,260	155,363	45,219	56,371	7,408,213
...	...	...	...	...	...	...	...	...	...	...
<b>126</b>	...	<b>146</b>	...	...	<b>125</b>	<b>1,312</b>	...	...	...	<b>1,312</b>
463	4,885	902	664	1,197	6,915	19,484	1,401	418	19	21,322 (f)
...	...	...	...	...	...	...	...	...	...	...
<b>126</b>	...	<b>146</b>	...	...	<b>125</b>	<b>1,312</b>	...	...	...	<b>1,312</b>
463	4,885	902	664	1,197	6,915	19,484	1,401	418	19	21,322
...	...	...	...	...	...	3,448	...	...	...	3,448
...	...	...	...	...	...	<b>6,307</b>	...	...	...	<b>6,307</b>
...	...	...	...	...	...	64,183	...	...	...	64,183
...	...	...	...	...	...	2,240	...	...	...	2,240
...	...	...	...	...	...	<b>2,151</b>	...	...	...	<b>2,151</b>
...	...	...	...	...	...	31,097	...	...	...	31,097
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>4</b>	...	...	...	<b>4</b>
...	...	...	...	...	...	108	...	...	...	108 (f)
...	...	...	...	...	...	5,688	...	...	...	5,688
...	...	...	...	...	...	<b>8,462</b>	...	...	...	<b>8,462</b>
...	...	...	...	...	...	95,388	...	...	...	95,388
...	...	61,490	4,740	3,165	25,838	96,746	3,225	...	...	99,971
<b>14,169</b>	...	<b>35,000</b>	...	...	<b>4,400</b>	<b>85,569</b>	<b>700</b>	...	<b>2,500</b>	<b>88,769</b>
979,614	142,196	420,987	18,388	245,052	272,871	2,247,498	5,615	...	5,665	2,258,778
26,929	39,523	4,537	1,530	5,225	787	79,506	...	...	...	79,506
<b>24,525</b>	<b>39,021</b>	<b>4,495</b>	<b>1,676</b>	<b>4,618</b>	<b>2,088</b>	<b>77,462</b>	...	...	...	<b>77,462</b>
322,671	510,875	83,148	80,825	97,655	68,173	1,192,831	6,910	3,784	16,774	1,220,299
79	112	33	32	48	54	475	9	9	9	502
<b>79</b>	<b>112</b>	<b>33</b>	<b>32</b>	<b>48</b>	<b>54</b>	<b>475</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>502</b>
394	558	166	160	242	271	2,372	35	60	34	2,501
669	754	841	233	1,143	1,570	5,770	38	83	141	6,032
...	<b>1,774</b>	<b>967</b>	<b>1,181</b>	<b>1,112</b>	<b>1,877</b>	<b>7,452</b>	<b>215</b>	<b>156</b>	<b>145</b>	<b>7,968</b>
28,535	57,823	15,006	8,542	18,909	19,650	179,365	4,598	1,610	4,249	189,822

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
<b>Royal Canadian Mounted Police</b>				
Canadian Firearms Program .....	...	246	1,009	975
	...	<b>225</b>	<b>1,009</b>	<b>975</b>
	2,255	3,502	15,021	16,225
Total ministry .....	1,444	351	1,706	1,894
	<b>28,122</b>	<b>295</b>	<b>5,651</b>	<b>1,838</b>
	78,572	18,263	79,833	89,690
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
Canada-Quebec Agreement on the St. Lawrence .....	...	...	...	...
	...	...	...	...
Maintenance Costs of Macdonald-Cartier Bridge .....	...	...	...	...
	...	...	...	...
Remediation of the Sydney Tar Ponds and Coke Ovens Sites .....	...	...	45,536	...
	...	...	<b>42,617</b>	...
	...	...	179,631	...
Total ministry .....	...	...	45,536	...
	...	...	<b>42,617</b>	...
	...	...	179,631	...
<b>TRANSPORT</b>				
<b>Department</b>				
Asia-Pacific Gateway and Corridor Transportation Infrastructure Fund .....	...	...	...	...
	...	...	...	...
Canada-Quebec Agreement on the St. Lawrence .....	...	...	...	...
	...	...	...	...
Gateways and Border Crossings Fund .....	...	...	6	12,013
	...	...	...	...
	...	...	147	12,013
Marine Simulators Contribution program .....	...	...	...	...
	<b>1,233</b>	...	...	...
	1,233	...	593	...
National Safety Code .....	191	161	225	210
	<b>383</b>	<b>322</b>	<b>450</b>	<b>420</b>
	3,044	2,566	4,851	3,638
Outaouais Road Development .....	...	...	...	...
	...	...	...	...
Security and Prosperity Partnership Program .....	...	...	...	...
	...	...	...	...
	...	...	...	<b>71</b>
	...	...	...	71
Strategic Highway Infrastructure Program -Intelligent Transportation Systems Policy .....	...	...	...	...
	...	...	...	...
	949	426	1,253	1,705

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
5,871	6,150	...	...	...	...	14,251	...	...	...	14,251
<b>5,871</b>	<b>6,150</b>	...	...	...	...	<b>14,230</b>	...	...	...	<b>14,230</b>
117,706	96,458	2,464	2,190	4,587	27,893	288,301	1,137	...	1,297	290,735
33,548	46,539	66,901	6,535	9,581	28,249	196,748	3,272	92	150	200,262
<b>44,644</b>	<b>47,057</b>	<b>40,495</b>	<b>2,889</b>	<b>5,778</b>	<b>8,419</b>	<b>185,188</b>	<b>924</b>	<b>165</b>	<b>2,654</b>	<b>188,931</b>
1,448,920	807,910	521,771	110,105	366,445	388,858	3,910,367	18,295	5,454	28,019	3,962,135
21	...	...	...	...	...	21	...	...	...	21
...	...	...	...	...	...	...	...	...	...	...
21	...	...	...	...	...	21	...	...	...	21
238	238	...	...	...	...	476	...	...	...	476
<b>125</b>	<b>125</b>	...	...	...	...	<b>250</b>	...	...	...	<b>250</b>
3,739	8,877	...	...	...	...	12,616	...	...	...	12,616
...	...	...	...	...	...	45,536	...	...	...	45,536
...	...	...	...	...	...	<b>42,617</b>	...	...	...	<b>42,617</b>
...	...	...	...	...	...	179,631	...	...	...	179,631 (a)
259	238	...	...	...	...	46,033	...	...	...	46,033
<b>125</b>	<b>125</b>	...	...	...	...	<b>42,867</b>	...	...	...	<b>42,867</b>
3,760	8,877	...	...	...	...	192,268	...	...	...	192,268
...	...	2,300	...	...	62,676	64,976	...	...	...	64,976
...	...	<b>2,015</b>	...	...	<b>112,258</b>	<b>114,273</b>	...	...	...	<b>114,273 (a)</b>
...	...	4,630	...	...	345,039	349,669	...	...	...	349,669 (a)
2	...	...	...	...	...	2	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...
2	...	...	...	...	...	2	...	...	...	2
...	...	8,635	1,805	...	...	22,459	...	...	21	22,480
...	...	<b>6,918</b>	<b>6,265</b>	...	...	<b>13,183</b>	...	...	...	<b>13,183 (a)</b>
...	...	18,428	8,636	...	...	39,224	...	...	21	39,245 (a)
1,435	...	...	...	...	...	1,435	...	...	...	1,435
...	...	...	...	...	<b>2,302</b>	<b>3,535</b>	...	...	...	<b>3,535</b>
1,435	1,435	...	...	...	2,302	6,998	...	...	...	6,998
469	1,148	244	229	420	488	3,785	153	...	153	4,091
<b>1,539</b>	<b>2,297</b>	<b>489</b>	<b>459</b>	<b>840</b>	<b>975</b>	<b>8,174</b>	<b>307</b>	...	<b>305</b>	<b>8,786</b>
11,814	18,377	4,446	4,586	8,048	6,636	68,006	2,063	278	2,267	72,614
9,447	...	...	...	...	...	9,447	...	...	...	9,447
<b>1,825</b>	...	...	...	...	...	<b>1,825</b>	...	...	...	<b>1,825</b>
102,492	...	...	...	...	...	102,492	...	...	...	102,492
...	...	264	...	...	309	573	...	...	...	573
...	...	...	...	...	<b>991</b>	<b>1,062</b>	...	...	...	<b>1,062</b>
...	...	264	...	...	1,300	1,635	...	...	...	1,635
...	...	...	...	26	85	111	...	...	...	111
...	...	...	...	...	...	...	...	...	...	...
3,982	4,394	986	1,091	3,888	4,584	23,258	357	...	647	24,262 (a)



FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
<b>Office of Infrastructure of Canada</b>				
BCF - Communities Component Top Up .....	1,195	...	1,931	3,727
	<b>2,807</b>	<b>2,031</b>	<b>10,005</b>	<b>7,008</b>
	<i>6,588</i>	<i>2,100</i>	<i>13,209</i>	<i>10,952</i>
Border Infrastructure Fund .....	...	...	...	...
	...	...	...	<b>10</b>
	...	...	...	<i>30,000</i>
Building Canada Fund - Communities Component .....	14,935	4,726	7,738	6,521
	<b>15,650</b>	<b>7,495</b>	<b>11,750</b>	<b>8,466</b>
	<i>32,687</i>	<i>18,568</i>	<i>21,543</i>	<i>20,225</i>
Building Canada Fund - Major Infrastructure Component .....	15,694	2,138	28,056	1,188
	<b>8,176</b>	<b>89</b>	<b>14,521</b>	<b>177</b>
	<i>34,250</i>	<i>6,732</i>	<i>46,935</i>	<i>1,365</i>
Canada Strategic Infrastructure Fund .....	4,760	...	2,450	28,637
	<b>5,072</b>	...	<b>8,162</b>	<b>45,266</b>
	<i>73,984</i>	<i>30,006</i>	<i>103,222</i>	<i>360,463</i>
Green Infrastructure Fund .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Infrastructure Stimulus Fund .....	7,431	127	4,067	8,794
	<b>23,151</b>	<b>9,148</b>	<b>56,156</b>	<b>54,456</b>
	<i>43,114</i>	<i>16,302</i>	<i>90,681</i>	<i>90,716</i>
Municipal Rural Infrastructure Fund .....	2,758	115	1,299	2,110
	<b>9,526</b>	<b>486</b>	<b>8,724</b>	<b>630</b>
	<i>30,812</i>	<i>21,466</i>	<i>43,335</i>	<i>37,039</i>
National Trails Coalition .....	...	...	...	...
	...	...	...	...
	...	...	25,000	...
Provincial-Territorial Infrastructure Base Funding Program .....	12,500	...	25,000	25,000
	<b>25,000</b>	<b>42,000</b>	...	<b>25,000</b>
	<i>112,500</i>	<i>134,000</i>	<i>117,300</i>	<i>100,000</i>
Total ministry .....	59,464	7,267	70,772	88,200
	<b>90,998</b>	<b>61,571</b>	<b>109,768</b>	<b>141,504</b>
	<i>339,161</i>	<i>232,166</i>	<i>468,069</i>	<i>668,187</i>
<b>WESTERN ECONOMIC DIVERSIFICATION</b>				
Western Economic Partnership Agreements .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Grand total .....	93,797	39,737	167,885	158,689
	<b>158,942</b>	<b>99,289</b>	<b>223,199</b>	<b>216,231</b>
	<i>970,387</i>	<i>617,953</i>	<i>1,555,788</i>	<i>2,074,524</i>

Amounts in roman type are 2011-2012 expenditures.

Amounts in **bold face** type are 2010-2011 expenditures.Amounts in *italic* type are expenditures from inception (including 2011-2012 expenditures).(a) Amends previous year's *Public Accounts of Canada*.

(f) Program completed.

(1) This Section captures the expenditures of Federal-Provincial Cost Shared Programs for all departments and agencies as defined in section 2 of the *Financial Administration Act*. It therefore does not include the Federal-Provincial Cost Shared Programs of Canada Mortgage and Housing Corporation (CMHC). During the year CMHC incurred expenditures of \$1.7 billion (2011 - \$2.3 billion) on Federal-Provincial Cost Shared Programs.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
22,853	75,240	1,933	4,475	7,578	17,091	136,023	...	...	...	136,023
<b>83,885</b>	<b>96,374</b>	<b>13,448</b>	<b>8,429</b>	<b>33,589</b>	<b>42,956</b>	<b>300,532</b>	...	...	...	<b>300,532 (a)</b>
106,738	190,016	17,362	14,410	44,634	60,540	466,549	...	...	...	466,549 (a)(f)
25,795	8,461	...	...	...	...	34,256	...	...	...	34,256
<b>22,709</b>	<b>44,535</b>	...	...	...	...	<b>67,254</b>	...	...	...	<b>67,254 (a)</b>
66,917	280,826	...	5,000	...	88,000	470,743	...	...	...	470,743 (a)
17,851	70,000	12,191	21,689	20,881	36,800	213,332	...	...	...	213,332
<b>6,427</b>	<b>96,101</b>	<b>4,474</b>	<b>30,815</b>	<b>27,858</b>	<b>14,508</b>	<b>223,544</b>	...	...	...	<b>223,544 (a)</b>
25,939	223,019	19,152	66,696	56,248	52,918	536,995	...	...	...	536,995 (a)
272,058	172,060	1,920	20,848	86,818	4,331	605,111	...	...	...	605,111
<b>81,254</b>	<b>52,194</b>	...	<b>19,217</b>	<b>99,231</b>	<b>71,543</b>	<b>346,402</b>	...	...	...	<b>346,402 (a)</b>
373,277	242,019	1,920	64,934	240,023	78,874	1,090,329	...	...	...	1,090,329 (a)
43,958	57,829	7,613	...	10,437	...	155,684	...	...	2,469	158,153
<b>63,586</b>	<b>118,925</b>	<b>16,763</b>	<b>1,225</b>	<b>27,130</b>	...	<b>286,129</b>	...	<b>251</b>	<b>8,150</b>	<b>294,530 (a)</b>
561,736	794,404	322,544	96,920	187,567	735,000	3,265,846	63,694	33,989	36,373	3,399,902 (a)
...	1,661	...	...	...	...	1,661	...	...	28,106	29,767
...	<b>88</b>	...	...	...	...	<b>88</b>	...	...	<b>33,449</b>	<b>33,537</b>
...	1,749	...	...	...	...	1,749	...	...	66,714	68,463
230,087	144,738	13,789	8,424	63,941	87,060	568,458	1,520	461	80	570,519
<b>431,131</b>	<b>809,493</b>	<b>76,610</b>	<b>78,292</b>	<b>253,702</b>	<b>279,185</b>	<b>2,071,324</b>	<b>2,664</b>	<b>2,811</b>	<b>3,111</b>	<b>2,079,910 (a)</b>
675,697	1,082,442	132,363	114,419	360,958	397,450	3,004,142	4,698	3,605	3,567	3,016,012 (a)(f)
35,103	14,500	5,198	1,607	5,112	14,800	82,602	...	4,230	1,033	87,865
<b>28,302</b>	<b>40,675</b>	<b>5,407</b>	<b>1,667</b>	<b>20,577</b>	<b>20,088</b>	<b>136,082</b>	<b>3,495</b>	...	<b>6,367</b>	<b>145,944 (a)</b>
155,459	318,792	43,707	44,372	103,217	65,294	863,493	18,636	11,244	17,524	910,897 (a)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	25,000	...	...	...	25,000 (f)
...	...	5,000	45,000	...	3,050	115,550	20,600	26,244	26,281	188,675
<b>50,000</b>	...	<b>55,000</b>	<b>40,000</b>	<b>75,000</b>	<b>35,350</b>	<b>347,350</b>	<b>37,476</b>	<b>26,221</b>	<b>26,258</b>	<b>437,305</b>
150,000	...	165,000	160,000	150,000	168,900	1,257,700	170,953	129,808	129,952	1,688,413
659,058	545,637	59,087	104,077	195,213	226,690	2,015,465	22,273	30,935	58,143	2,126,816
<b>770,658</b>	<b>1,260,682</b>	<b>181,124</b>	<b>186,369</b>	<b>537,927</b>	<b>580,156</b>	<b>3,920,757</b>	<b>43,942</b>	<b>29,283</b>	<b>77,640</b>	<b>4,071,622</b>
2,235,488	3,157,473	730,802	581,064	1,154,583	2,006,837	11,573,830	260,401	178,924	257,065	12,270,220
...	...	6,360	8,770	5,046	4,807	24,983	...	...	...	24,983
...	...	<b>10,911</b>	<b>3,651</b>	<b>8,410</b>	<b>4,549</b>	<b>27,521</b>	...	...	...	<b>27,521</b>
...	...	45,653	43,530	46,851	36,684	172,718	...	...	...	172,718
...	...	6,360	8,770	5,046	4,807	24,983	...	...	...	24,983
...	...	<b>10,911</b>	<b>3,651</b>	<b>8,410</b>	<b>4,549</b>	<b>27,521</b>	...	...	...	<b>27,521</b>
...	...	45,653	43,530	46,851	36,684	172,718	...	...	...	172,718
1,063,074	1,432,187	487,829	697,935	609,033	440,572	5,190,738	38,869	38,320	66,503	5,334,430
<b>1,524,600</b>	<b>2,480,688</b>	<b>494,916</b>	<b>759,089</b>	<b>1,019,408</b>	<b>846,879</b>	<b>7,823,241</b>	<b>56,294</b>	<b>35,866</b>	<b>87,093</b>	<b>8,002,494</b>
12,197,109	18,488,919	4,777,451	6,871,842	7,725,355	4,966,115	60,245,443	515,330	259,215	389,174	61,409,162



# SECTION 10

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Other Government-Wide Information

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## Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

### BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures
	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>		
<b>Department</b>		
Vote 1—Operating expenditures—		
Operating budget .....	809,932,217	745,846,961
Translation costs (Devinat case).....	7,000	
Frozen .....	6,051,272	
Less: revenues netted against expenditures .....	59,300,000	40,905,685
	756,690,489	704,941,276
Vote 5—Capital expenditures—		
Capital .....	34,150,756	28,848,626
Vote 10—Grants and contributions—		
Grants and contributions.....	457,823,202	359,941,850
Frozen .....	1,320,000	
	459,143,202	359,941,850
Statutory amounts .....	1,470,876,096	1,463,922,873
<b>Total Department.....</b>	<b>2,720,860,543</b>	<b>2,557,654,625</b>
<b>Canadian Dairy Commission</b>		
Vote 15—Program expenditures—		
Operating budget .....	4,479,524	4,479,524
<b>Canadian Food Inspection Agency</b>		
Vote 20—Operating expenditures and contributions—		
Operating budget .....	612,089,124	578,028,976
Grants and contributions.....	1,178,947	1,178,947
Frozen .....	3,962,576	
	617,230,647	579,207,923
Vote 25—Capital expenditures—		
Capital .....	26,255,946	10,969,065
Personnel .....	2,786,147	2,786,147
Frozen .....	166,429	
	29,208,522	13,755,212
Statutory amounts .....	147,965,859	144,733,222
	794,405,028	737,696,357
<b>Canadian Grain Commission</b>		
Vote 30—Program expenditures—		
Operating budget .....	35,237,639	35,237,639
Statutory amounts .....	39,287,188	(417,627)
	74,524,827	34,820,012
<b>Total Ministry.....</b>	<b>3,594,269,922</b>	<b>3,334,650,518</b>

	Allotments	Expenditures
	\$	\$
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>		
<b>Department</b>		
Vote 1—Operating expenditures—		
Operating budget .....	87,227,659	83,574,012
Frozen .....	1,753,666	
	88,981,325	83,574,012
Vote 5—Grants and contributions—		
Grants and contributions.....	236,470,120	236,470,120
Frozen .....	7,000,000	
	243,470,120	236,470,120
Statutory amounts .....	10,433,328	10,409,649
<b>Total Department.....</b>	<b>342,884,773</b>	<b>330,453,781</b>
<b>Enterprise Cape Breton Corporation</b>		
Vote 10—Payments to the Enterprise Cape Breton Corporation		
Operating budget .....	11,414,000	11,044,000
Environmental and Human Resources obligations .....	68,709,000	66,147,000
	80,123,000	77,191,000
<b>Total Ministry.....</b>	<b>423,007,773</b>	<b>407,644,781</b>
<b>CANADA REVENUE AGENCY</b>		
Vote 1—Operation expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> —		
Operating budget .....	3,198,370,223	2,984,105,589
Grants and contributions.....	3,170,651	2,410,496
Advertising initiatives.....	7,500,000	7,031,416
Real property accommodation and services .....	338,570,569	338,570,569
Payments to Quebec for GST administration .....	146,392,713	141,066,917
Frozen .....	10,063,551	
Less: revenues netted against expenditures .....	315,183,710	315,183,710
	3,388,883,997	3,158,001,277
Vote 5—Capital expenditures—		
Capital .....	50,680,429	26,909,531
Personnel .....	28,976,006	24,779,941
	79,656,435	51,689,472
Statutory amounts .....	1,141,600,877	1,141,600,877
<b>Total Ministry.....</b>	<b>4,610,141,309</b>	<b>4,351,291,626</b>



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>CANADIAN HERITAGE<sup>(2)</sup></b>					
<b>Department</b>					
Vote 1—Operating expenditures—			<b>Canadian Museum of Nature</b>		
Operating budget .....	218,171,021	208,852,866	Vote 40—Payments to the Canadian		
Advertising initiatives .....	4,250,000	3,237,260	Museum of Nature for operating		
Frozen .....	7,279,345		and capital expenditures .....	28,591,766	28,591,766
Less: revenues netted against			<b>Canadian Radio-television and</b>		
expenditures .....	6,420,435	6,420,435	<b>Telecommunications Commission</b>		
	223,279,931	205,669,691	Vote 45—Program expenditures—		
Vote 5—Grants and contributions—			Operating budget .....	54,989,392	52,200,665
Grants and contributions .....	1,078,544,899	1,071,847,979	Frozen .....	6,768,799	
Frozen .....	10,500,320		Less: revenues netted against		
	1,089,045,219	1,071,847,979	expenditures .....	42,954,836	42,954,836
Statutory amounts .....	30,985,863	30,974,234		18,803,355	9,245,829
			Statutory amounts .....	6,440,556	6,437,121
<b>Total Department .....</b>	<b>1,343,311,013</b>	<b>1,308,491,904</b>		25,243,911	15,682,950
<b>Canada Council for the Arts</b>					
Vote 10—Payments to the Canada			<b>Library and Archives of Canada</b>		
Council for the Arts—			Vote 50—Program expenditures—		
Operating budget .....	181,917,817	181,417,816	Operating budget .....	99,027,126	97,344,820
<b>Canadian Broadcasting Corporation</b>					
Vote 15—Payments to the Canadian			Grants and contributions .....	1,777,033	1,777,033
Broadcasting Corporation for			Frozen .....	1,986,931	
operating expenditures .....	1,028,047,060	1,028,047,060	Less: revenues netted against		
Vote 20—Payments to the Canadian			expenditures .....	550,000	306,415
Broadcasting Corporation for				102,241,090	98,815,438
working capital .....	4,000,000	4,000,000	Vote 55—Capital expenditures—		
Vote 25—Payments to the Canadian			Capital .....	643,500	643,500
Broadcasting Corporation for			Frozen .....	9,706,500	
capital expenditures .....	102,272,000	102,272,000		10,350,000	643,500
			Statutory amounts .....	12,782,031	12,562,425
	1,134,319,060	1,134,319,060		125,373,121	112,021,363
<b>Canadian Museum for Human Rights</b>					
Vote 30—Payments to the			<b>National Arts Centre Corporation</b>		
Canadian Museum for Human			Vote 60—Payments to the		
Rights for operating and capital			National Arts Centre Corporation		
expenditures—			for operating expenditures—		
Operating budget .....	21,798,633	21,798,633	Operating budget .....	35,781,175	35,781,174
Frozen .....	10,000,000		<b>National Battlefields</b>		
			<b>Commission</b>		
	31,798,633	21,798,633	Vote 65—Program expenditures—		
<b>Canadian Museum of Civilization</b>					
Vote 35—Payments to the			Operating budget .....	7,520,729	7,163,406
Canadian Museum of Civilization				2,640,951	2,640,949
for operating and capital			Statutory amounts .....		
expenditures .....	65,198,130	65,198,130		10,161,680	9,804,355
<b>Canadian Museum of Immigration at Pier 21</b>					
Vote 37—Payment to the Canadian			<b>National Film Board</b>		
Museum of Immigration at Pier 21			Vote 70—Program expenditures—		
for operating and capital			Operating budget .....	76,988,520	72,605,577
expenditures .....	9,974,440	9,974,440	Grants and contributions .....	250,000	250,000
Statutory amounts .....	3,850,160	3,850,160	Less: revenues netted against		
			expenditures .....	8,452,446	5,951,520
	13,824,600	13,824,600		68,786,074	66,904,057
			Statutory amounts .....	6,303,761	(51,479)
				75,089,835	66,852,578

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>National Gallery of Canada</b>			<b>Registry of the Public Servants Disclosure Protection Tribunal</b>		
Vote 75—Payments to the National Gallery of Canada for operating and capital expenditures—			Vote 115—Program expenditures—		
Operating budget .....	41,586,146	41,586,146	Operating budget .....	1,824,258	1,559,962
Frozen .....	80,000		Frozen .....	3,000	
	41,666,146	41,586,146		1,827,258	1,559,962
			Statutory amounts .....	126,641	126,641
Vote 80—Payments to the National Gallery of Canada for the acquisition of objects for the Collection and other costs attributable to this activity .....	8,000,000	8,000,000		1,953,899	1,686,603
	49,666,146	49,586,146			
<b>National Museum of Science and Technology</b>			<b>Telefilm Canada</b>		
Vote 85—Payments to the National Museum of Science and Technology for operating and capital expenditures .....	30,304,286	30,304,286	Vote 120—Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i> —		
			Operating budget .....	105,667,144	105,667,144
<b>Public Service Commission</b>			<b>Total Ministry .....</b>	<b>3,390,385,977</b>	<b>3,305,017,168</b>
Vote 100—Program expenditures—			<b>CITIZENSHIP AND IMMIGRATION</b>		
Operating budget .....	111,178,064	103,187,571	<b>Department</b>		
Frozen .....	387,000		Vote 1—Operating expenditures—		
Less: revenues netted against expenditures .....	14,000,000	10,879,201	Operating budget .....	504,616,711	482,899,396
	97,565,064	92,308,370	Interim federal health program .....	83,196,000	82,870,533
Statutory amounts .....	13,297,513	13,297,513	Advertising initiatives .....	5,500,000	3,760,941
			Frozen .....	11,603,598	
	110,862,577	105,605,883		604,916,309	569,530,870
<b>Public Service Labour Relations Board</b>			Vote 5—Grants and contributions—		
Vote 105—Program expenditures—			Grants and contributions .....	966,286,199	948,590,233
Operating budget .....	14,026,811	12,140,002	Vote 7—Pursuant to section 25(2) of the <i>Financial Administration Act</i> , write-off from the Accounts of Canada 4,726 debts due to Her Majesty in right of Canada amounting to \$1,709,358 in the amount of \$1,700,056 in 2011-2012 related to immigration loans issued pursuant to section 88 of the <i>Immigration and Refugee Protection Act</i> in order to write-off loans related to the immigration loan program—		
Statutory amounts .....	1,306,699	1,306,699	Debt Write-off Authority .....	1,709,358	1,684,523
	15,333,510	13,446,701	Statutory amounts .....	63,699,672	63,685,121
<b>Public Service Staffing Tribunal</b>			<b>Total Department .....</b>	<b>1,636,611,538</b>	<b>1,583,490,747</b>
Vote 110—Program expenditures—					
Operating budget .....	5,212,929	4,306,414			
Translation costs (Devinat case) .....	120,000	80,967			
Frozen .....	106,050				
	5,438,979	4,387,381			
Statutory amounts .....	548,695	548,695			
	5,987,674	4,936,076			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Immigration and Refugee Board of Canada</b>			Less: revenues netted against expenditures .....	8,001,000	3,720,010
Vote 10—Program expenditures—				31,959,563	26,426,963
Operating budget .....	124,521,358	119,113,685	Statutory amounts .....	3,132,489	3,131,526
Translation costs (Devinat case) .....	8,688,114	6,324,244		35,092,052	29,558,489
IRPA Division 9 Program expenditures .....	1,003,970	929,492	<b>National Round Table on the Environment and the Economy</b>		
Frozen .....	17,210,886		Vote 20—Program expenditures—		
	151,424,328	126,367,421	Operating budget .....	5,128,962	4,914,463
Statutory amounts .....	14,441,203	14,441,203	Frozen .....	89,421	
	165,865,531	140,808,624		5,218,383	4,914,463
<b>Total Ministry .....</b>	<b>1,802,477,069</b>	<b>1,724,299,371</b>	Statutory amounts .....	449,359	449,334
				5,667,742	5,363,797
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>			<b>Parks Canada Agency</b>		
Vote 1—Operating expenditures—			Vote 25—Program expenditures—		
Operating budget .....	49,819,409	47,559,292	Operating budget .....	580,578,614	490,380,525
Frozen .....	937,606		Grants and contributions .....	15,082,475	13,652,180
	50,757,015	47,559,292	Frozen .....	7,785,481	
				603,446,570	504,032,705
Vote 5—Grants and contributions—			Vote 30—Payments to the New Parks and Historic Sites Account—		
Grants and contributions .....	265,323,537	252,575,814	Operating budget .....	500,000	500,000
Frozen .....	1,600,000		Statutory amounts .....	173,479,200	173,479,200
	266,923,537	252,575,814		777,425,770	678,011,905
Statutory amounts .....	5,803,871	5,785,789	<b>Total Ministry .....</b>	<b>1,917,155,781</b>	<b>1,721,410,447</b>
<b>Total Ministry .....</b>	<b>323,484,423</b>	<b>305,920,895</b>			
<b>ENVIRONMENT</b>			<b>FINANCE</b>		
<b>Department</b>			<b>Department</b>		
Vote 1—Operating expenditures—			Vote 1—Operating expenditures—		
Operating budget .....	884,390,118	822,315,929	Operating budget .....	123,686,821	113,192,132
Frozen .....	5,896,000		Advertising initiatives .....	8,730,333	8,730,333
Less: revenues netted against expenditures .....	68,642,770	58,454,291	Move to 90 Elgin street building .....	346,108	167,389
	821,643,348	763,861,638	Frozen .....	1,042,578	
Vote 5—Capital expenditures—			Less: revenues netted against expenditures .....	600,000	185,075
Capital .....	54,348,735	45,932,023		133,205,840	121,904,779
Frozen .....	2,201,013		Vote 5—Grants and contributions—		
	56,549,748	45,932,023	Grants and contributions .....	47,483,000	29,535,038
Vote 10—Grants and contributions—			Frozen .....	125,711,063	
Grants and contributions .....	72,569,708	72,471,998		173,194,063	29,535,038
Frozen .....	21,358,228		Vote 7—Authority to make payments from April 1, 2011 to March 31, 2012 to IBRD for the agriculture advance market commitment—		
	93,927,936	72,471,998	Other operating costs .....	1	
Statutory amounts .....	126,849,185	126,210,597	Statutory amounts .....	84,059,062,014	83,990,490,183
<b>Total Department .....</b>	<b>1,098,970,217</b>	<b>1,008,476,256</b>	<b>Total Department .....</b>	<b>84,365,461,918</b>	<b>84,141,930,000</b>
<b>Canadian Environmental Assessment Agency</b>			<b>Auditor General</b>		
Vote 15—Program expenditures—			Vote 20—Program expenditures—		
Operating budget .....	32,946,490	27,084,270	Operating budget .....	86,192,176	80,112,939
Grants and contributions .....	6,315,000	3,062,703	Frozen .....	908,139	
Frozen .....	699,073				

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Less: revenues netted against expenditures .....	2,510,000	846,556	Vote 5—Capital expenditures—		
	84,590,315	79,266,383	Capital .....	334,258,163	270,199,645
Statutory amounts .....	10,545,537	10,545,537	Personnel .....	23,944,686	23,944,686
	95,135,852	89,811,920	CCG Replacement air cushion vehicle for Sea Island Base in BC .....	5,443,739	5,443,739
			Frozen .....	3,155,997	
<b>Canadian International Trade Tribunal</b>				366,802,585	299,588,070
Vote 25—Program expenditures—			Vote 10—Grants and contributions—		
Operating budget .....	11,316,978	9,328,928	Grants and contributions .....	128,889,670	128,647,360
Frozen .....	56,000		Frozen .....	582,688	
	11,372,978	9,328,928		129,472,358	128,647,360
Statutory amounts .....	1,200,312	1,199,978	Statutory amounts .....	142,846,705	139,053,847
	12,573,290	10,528,906	<b>Total Ministry .....</b>	<b>2,024,942,197</b>	<b>1,880,882,767</b>
<b>Financial Consumer Agency of Canada</b>			<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		
Statutory amounts .....	12,281,998	12,281,998	<b>Department</b>		
<b>Financial Transactions and Reports Analysis Centre of Canada</b>			Vote 1—Operating expenditures—		
Vote 30—Program expenditures—			Operating budget .....	1,427,082,036	1,354,083,470
Operating budget .....	55,547,294	53,165,951	Mission security .....	10,993,872	10,726,293
Frozen .....	334,828		Audit and evaluation activities supporting the global partnership program .....	1,672,160	290,640
	55,882,122	53,165,951	Hosting of the 2010 G8 and G20 Summits in Canada .....	6,261,224	3,416,603
Statutory amounts .....	6,062,129	6,062,129	Softwood lumber litigation costs .....	21,335,000	14,303,980
	61,944,251	59,228,080	Dispute Resolution Panelists .....	620,000	14,536
<b>Office of the Superintendent of Financial Institutions</b>			Strengthening security at missions abroad .....	26,810,185	21,547,621
Vote 35—Program expenditures—			Frozen .....	19,107,655	
Operating budget .....	910,226	910,226	Less: revenues netted against expenditures .....	58,400,000	45,932,780
Statutory amounts .....	67,118,574	(13,515,038)		1,455,482,132	1,358,450,363
	68,028,800	(12,604,812)	Vote 5—Capital expenditures—		
<b>PPP Canada Inc.</b>			Strengthening security at missions abroad .....	59,948,950	36,291,545
Vote 40—Payments to PPP Canada Inc. for operations and program delivery—			Capital .....	138,203,978	127,337,931
Operating budget .....	12,700,000	12,700,000	Personnel .....	1,883,285	1,883,285
Vote 45—Payments to PPP Canada Inc. for P3 Canada Fund investments—			Mission security .....	2,700,000	1,769,640
Operating budget .....	275,000,000	275,000,000	Frozen .....	25,003,884	
	287,700,000	287,700,000		227,740,097	167,282,401
<b>Total Ministry .....</b>	<b>84,903,126,109</b>	<b>84,588,876,092</b>	Vote 10—Grants and contributions—		
<b>FISHERIES AND OCEANS</b>			Grants and contributions .....	890,058,883	781,849,465
<b>Department</b>			Frozen .....	9,400,000	
Vote 1—Operating expenditures—				899,458,883	781,849,465
Operating budget .....	1,425,730,634	1,353,824,912	Vote 15—Passport Office Revolving Fund— In accordance with section 12 of the <i>Revolving Funds Act</i> (R.S., 1985, c. R-8), to amend subsection 4(3) of that Act by increasing from \$4,000,000 to \$131,204,000, for the period commencing April 1, 2011		
Frozen .....	9,884,515				
Less: revenues netted against expenditures .....	49,794,600	40,231,422			
	1,385,820,549	1,313,593,490			



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
and ending March 31, 2012, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues for Passport Canada Operating budget .....	2		<b>International Joint Commission (Canadian Section)</b>		
Vote 17—Payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefit payments, fees and other expenditures made in respect of employees locally engaged outside Canada and for such other persons, as Treasury Board determines Personnel .....	70,140,001	59,841,306	Vote 50—Program expenditures— Operating budget .....	8,322,033	7,577,459
Statutory amounts .....	254,024,299	115,042,031	Frozen .....	11,000	
<b>Total Department .....</b>	<b>2,906,845,414</b>	<b>2,482,465,566</b>		8,333,033	7,577,459
<b>Canadian Commercial Corporation</b>			Statutory amounts .....	473,637	473,637
Vote 20—Payments to the Canadian Commercial Corporation— Operating budget .....	15,481,540	15,481,540		8,806,670	8,051,096
<b>Canadian International Development Agency</b>			<b>National Capital Commission<sup>(1)</sup></b>		
Vote 25—Operating expenditures— Operating budget .....	219,493,086	211,491,438	Vote 40—Payments to the National Capital Commission for operating expenditures— Operating expenditures .....	13,241,104	13,241,104
Frozen .....	470,287		Vote 45—Payments to the National Capital Commission for operating expenditures— Operating expenditures .....	4,184,125	4,184,125
	219,963,373	211,491,438	Vote 52—Payments to the National Capital Commission for operating expenditures— Operating expenditures .....	71,048,891	71,048,891
Vote 30—Grants and contributions— Grants and contributions .....	3,269,155,947	3,243,588,220	Frozen .....	61,015	
Crisis pool — Quick release mechanism .....	35,000,000	35,000,000		71,109,906	71,048,891
Frozen .....	15,000,000		Vote 54—Payments to the National Capital Commission for capital expenditures— Capital .....	25,120,140	19,011,976
	3,319,155,947	3,278,588,220	Frozen .....	2,081,735	
Statutory amounts .....	740,232,248	437,183,889		27,201,875	19,011,976
	4,279,351,568	3,927,263,547		115,737,010	107,486,096
<b>Export Development Canada (Canada Account)</b>			<b>Total Ministry .....</b>	<b>7,618,467,763</b>	<b>6,832,993,406</b>
Statutory amounts .....	54,337,912	54,337,912	<b>GOVERNOR GENERAL</b>		
<b>International Development Research Centre</b>			Vote 1—Program expenditures— Operating budget .....	19,749,162	18,898,965
Vote 45—Payments to the International Development Research Centre— Operating budget .....	237,907,649	237,907,649	Grants and contributions .....	11,000	
			Frozen .....	26,034	
				19,786,196	18,898,965
			Statutory amounts .....	2,840,231	2,828,426
			<b>Total Ministry .....</b>	<b>22,626,427</b>	<b>21,727,391</b>
			<b>HEALTH</b>		
			<b>Department</b>		
			Vote 1—Operating expenditures— Operating budget .....	1,340,208,530	1,220,702,716
			First Nations and Inuit health— Operating budget .....	174,673,306	173,013,433
			Non-insured health benefits .....	710,740,658	692,471,804
			Indian Residential Schools Resolution Health Support .....	23,287,861	23,287,861
			Advertising initiatives .....	1,000,000	984,442
			Frozen .....	9,364,264	



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Less: revenues netted against expenditures .....	129,196,090	94,274,064	<b>Hazardous Materials Information Review Commission</b>		
	2,130,078,529	2,016,186,192	Vote 30—Program expenditures—		
Vote 5—Capital expenditures—			Operating budget .....	4,092,052	3,937,785
Capital .....	32,096,306	30,183,269	Section 37.1 of <i>Financial Administration Act</i> —		
First Nations and Inuit health .....	3,000,000	2,757,593	Overspending in 2010-2011 .....	93,520	
	35,096,306	32,940,862	Frozen .....	25,879	
Vote 10—Grants and contributions—				4,211,451	3,937,785
Grants and contributions .....	696,754,876	681,328,477	Statutory amounts .....	593,184	593,184
First Nations and Inuit health .....	551,695,708	551,695,708		4,804,635	4,530,969
Non-insured health benefits .....	189,316,314	185,008,962	<b>Patented Medicine Prices Review Board</b>		
Health Council of Canada .....	10,000,000	5,072,160	Vote 35—Program expenditures—		
Canadian Strategy for Cancer Control .....	50,000,000	50,000,000	Operating budget .....	8,583,590	7,759,188
Indian Residential Schools Resolution Health Support .....	38,776,011	38,776,011	Public hearings .....	3,100,000	481,858
	1,536,542,909	1,511,881,318	Frozen .....	52,000	
Statutory amounts .....	225,663,627	225,291,314		11,735,590	8,241,046
<b>Total Department .....</b>	<b>3,927,381,371</b>	<b>3,786,299,686</b>	Statutory amounts .....	3,513,329	3,513,329
<b>Assisted Human Reproduction Agency of Canada</b>				15,248,919	11,754,375
Vote 15—Program expenditures—			<b>Public Health Agency of Canada</b>		
Operating budget .....	10,422,425	3,212,347	Vote 40—Operating expenditures—		
Statutory amounts .....	251,491	251,491	Operating budget .....	390,885,009	379,002,157
	10,673,916	3,463,838	Influenza vaccine fill line .....	22,100,000	
<b>Canadian Institutes of Health Research</b>			Federal portion of provincial/territorial antiviral purchases for the short-term replenishment of the national antiviral stockpile (NAS) .....	16,020,000	391,678
Vote 20—Operating expenditures—			Frozen .....	2,883,395	
Operating budget .....	53,815,516	51,699,069	Less: revenues netted against expenditures .....	50,000	2,658
Frozen .....	2,092,935			431,838,404	379,391,177
	55,908,451	51,699,069	Vote 45—Capital expenditures—		
Vote 25—Grants—			Capital .....	27,489,124	27,222,343
Grants .....	952,647,336	950,729,984	Personnel .....	883,500	12,000
Statutory amounts .....	6,673,031	6,662,339		28,372,624	27,234,343
	1,015,228,818	1,009,091,392	Vote 50—Grants and contributions—		
<b>Canadian Northern Economic Development Agency<sup>(3)</sup></b>			Grants and contributions .....	196,060,307	193,291,760
Vote 25—Operating expenditures—			Frozen .....	925,256	
Operating budget .....	1,326,454	1,326,454		196,985,563	193,291,760
Vote 27—Operating expenditures—			Statutory amounts .....	36,599,813	36,582,257
Operating budget .....	14,527,194	14,073,469		693,796,404	636,499,537
Frozen .....	1,384,282		<b>Total Ministry .....</b>	<b>5,718,333,788</b>	<b>5,500,239,488</b>
	15,911,476	14,073,469	<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>		
Vote 29—Contributions—			<b>Department</b>		
Contributions .....	32,754,757	31,992,730	Vote 1—Operating expenditures—		
Statutory amounts .....	1,207,038	1,207,038	Operating budget .....	2,470,427,924	2,446,454,344
	51,199,725	48,599,691	Employment insurance—IM/IT Systems .....	113,667,000	113,667,000

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
Translation costs (Devinat case) .....	4,990,000		1,686,368	
New Gatineau Tower—CPP .....	439,986		194,271	
New Gatineau Tower—EI .....	2,153,809		837,420	
Bill C-51—Implementation .....	26,762,454		22,238,018	
Advertising initiatives .....	13,000,000		11,705,963	
Frozen .....	592,358			
Less: revenues netted against expenditures .....	1,848,596,898		1,827,437,205	
	783,436,633		769,346,179	
Vote 5—Grants and contributions— Grants and contributions .....	1,777,625,213		1,623,655,307	
Opportunities Fund for Persons with Disabilities .....	23,751,000		23,751,000	
Frozen .....	67,509,500			
	1,868,885,713		1,647,406,307	
Vote 7b—To write-off from the Accounts of Canada 61,791 debts due to Her Majesty in right of Canada amounting to \$149,541,766 related to Canada Student Loans accounts— Debt Write-off Authority .....	149,541,766			
Vote 7c—To write-off from the Accounts of Canada 98,448 debts (61,791 + 36,657) due to Her Majesty in right of Canada amounting to \$311,768,275 (\$149,541,766 + \$162,226,509) related to Canada Student Loans accounts— Debt Write-off Authority .....	162,226,509		302,417,361	
	311,768,275			
Statutory amounts .....	43,234,867,872		43,234,282,040	
<b>Total Department .....</b>	<b>46,198,958,493</b>		<b>45,953,451,887</b>	
<b>Canada Industrial Relations Board</b>				
Vote 10—Program expenditures— Operating budget .....	12,870,388		12,058,300	
Translation costs (Devinat case) .....	154,000		153,998	
Frozen .....	29,000			
	13,053,388		12,212,298	
Statutory amounts .....	1,487,545		1,486,626	
	14,540,933		13,698,924	
<b>Canada Mortgage and Housing Corporation</b>				
Vote 15—To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the corporation pursuant to the authority of any act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i> — Operating budget .....				
	2,161,923,000		2,048,052,949	
Statutory amounts .....	205,640		205,640	
	2,162,128,640		2,048,258,589	
<b>Canadian Artists and Producers Professional Relations Tribunal</b>				
Vote 20—Program expenditures— Operating budget .....	2,019,420		1,150,256	
Frozen .....	4,000			
	2,023,420		1,150,256	
Statutory amounts .....	132,936		132,936	
	2,156,356		1,283,192	
<b>Canadian Centre for Occupational Health and Safety</b>				
Vote 25—Program expenditures— Operating budget .....	8,600,935		8,179,712	
Frozen .....	902,846			
Less: revenues netted against expenditures .....	4,300,000		4,013,381	
	5,203,781		4,166,331	
Statutory amounts .....	1,123,993		1,123,993	
	6,327,774		5,290,324	
<b>Office of the Co-ordinator, Status of Women<sup>(2)</sup></b>				
Vote 26—Program expenditures— Operating budget .....	9,531,558		9,035,329	
Frozen .....	164,666			
	9,696,224		9,035,329	
Vote 28—Grants and contributions— Grants and contributions .....	18,456,423		17,791,473	
Vote 90—Program expenditures— Operating budget .....	898,507		898,507	
Vote 95—Grants and contributions— Grants and contributions .....	493,578		493,578	
Statutory amounts .....	1,216,207		1,215,939	
	30,760,939		29,434,826	
<b>Total Ministry .....</b>	<b>48,414,873,135</b>		<b>48,051,417,742</b>	

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT<sup>(3)</sup></b>			<b>Registry of the Specific Claims Tribunal</b>		
<b>Department</b>			<b>Vote 50—Program expenditures—</b>		
Vote 1—Operating expenditures—			Operating budget .....	2,775,627	2,317,774
Operating budget .....	926,771,780	887,650,645	Frozen .....	5,000	
Special education program .....	2,741,942	2,741,942		2,780,627	2,317,774
Settlement allotment .....	447,726,986	447,726,986	Statutory amounts .....	116,616	116,502
Advertising initiatives .....	200,000	173,644		2,897,243	2,434,276
Melvor Registration .....	6,535,454	5,663,544			
Frozen .....	3,957,031		<b>Total Ministry .....</b>	<b>8,038,091,019</b>	<b>7,907,782,776</b>
Less: revenues netted against expenditures .....	643,920	643,920			
	1,387,289,273	1,343,312,841	<b>INDUSTRY</b>		
Vote 5—Capital expenditures—			<b>Department</b>		
Capital .....	4,131,121	1,131,439	Vote 1—Operating expenditures—		
Personnel .....	922,575	922,575	Operating budget .....	507,360,171	475,838,943
Frozen .....	48,359		Frozen .....	10,559,089	
	5,102,055	2,054,014	Less: revenues netted against expenditures .....	76,539,016	72,073,754
Vote 10—Grants and contributions—				441,380,244	403,765,189
Grants and contributions .....	6,077,970,032	6,044,387,290	Vote 5—Capital expenditures—		
Special education program .....	128,932,807	128,676,960	Capital .....	14,044,619	12,451,264
Funding for emergency measures in First Nations communities .....	145,290,639	145,290,639	Personnel .....	1,526,970	1,526,970
Funding for essential fuel storage tanks in First Nations communities .....	19,664,156	19,664,156	Frozen .....	39,723	
	6,371,857,634	6,338,019,045		15,611,312	13,978,234
Statutory amounts .....	230,380,296	197,497,237	Vote 10—Grants and contributions—		
<b>Total Department .....</b>	<b>7,994,629,258</b>	<b>7,880,883,137</b>	Grants and contributions .....	750,345,737	654,278,419
<b>Canadian Polar Commission</b>			Statutory amounts .....	538,158,096	374,688,338
Vote 35—Program expenditures—			<b>Total Department .....</b>	<b>1,745,495,389</b>	<b>1,446,710,180</b>
Operating budget .....	1,170,480	1,131,951	<b>Canadian Space Agency</b>		
Grants and contributions .....	10,000	10,000	Vote 25—Operating expenditures—		
Frozen .....	11,154		Operating budget .....	253,647,494	247,901,692
	1,191,634	1,141,951	Frozen .....	148,213	
Statutory amounts .....	121,259	121,259		253,795,707	247,901,692
	1,312,893	1,263,210	Vote 30—Capital expenditures—		
<b>First Nations Statistical Institute</b>			Capital .....	118,651,528	102,791,674
Vote 40—Payments to the First Nations Statistical Institute for operating expenditures—			Personnel .....	11,172	11,172
Operating budget .....	5,000,000	3,957,000		118,662,700	102,802,846
<b>Indian Residential Schools Truth and Reconciliation Commission</b>			Vote 35—Grants and contributions—		
Vote 45—Program expenditures—			Grants and contributions .....	58,159,001	47,041,048
Operating budget .....	25,987,522	18,621,980	Statutory amounts .....	11,400,477	11,389,929
Frozen .....	7,640,930			442,017,885	409,135,515
	33,628,452	18,621,980	<b>Canadian Tourism Commission</b>		
Statutory amounts .....	623,173	623,173	Vote 40—Payments to the Canadian Tourism Commission—		
	34,251,625	19,245,153	Operating budget .....	82,033,976	82,033,975
			<b>Copyright Board</b>		
			Vote 45—Program expenditures—		
			Operating budget .....	2,815,245	2,291,651
			Statutory amounts .....	249,622	249,622
				3,064,867	2,541,273

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Federal Economic Development Agency for Southern Ontario</b>			Statutory amounts .....	2,918,112	2,918,112
Vote 50—Operating expenditures—				699,006,029	697,853,661
Operating budget .....	31,170,196	27,504,687	<b>Standards Council of Canada</b>		
Frozen .....	134,000		Vote 100—Payments to the Standards		
	31,304,196	27,504,687	Council of Canada—		
Vote 55—Grants and contributions—			Operating budget .....	8,422,240	8,059,060
Grants and contributions .....	244,567,310	200,104,609	<b>Statistics Canada</b>		
Statutory amounts .....	2,853,387	2,850,512	Vote 105—Program expenditures—		
	278,724,893	230,459,808	Operating budget .....	824,826,695	771,588,870
<b>National Research Council of Canada</b>			Grants and contributions .....	560,800	560,800
Vote 60—Operating expenditures—			Frozen .....	14,196,137	
Operating budget .....	405,202,244	404,197,392	Less: revenues netted against		
Frozen .....	484,905		expenditures .....	130,000,000	114,445,836
	405,687,149	404,197,392		709,583,632	657,703,834
Vote 65—Capital expenditures—			Statutory amounts .....	86,408,010	86,408,010
Capital .....	42,265,908	35,323,689		795,991,642	744,111,844
Vote 70—Grants and contributions—			<b>Total Ministry .....</b>	<b>5,967,492,214</b>	<b>5,406,735,186</b>
Grants and contributions .....	165,275,481	148,000,687			
Statutory amounts .....	207,710,092	110,981,814	<b>JUSTICE</b>		
	820,938,630	698,503,582	<b>Department</b>		
<b>Natural Sciences and Engineering Research Council</b>			Vote 1—Operating expenditures—		
Vote 75—Operating expenditures—			Operating budget .....	621,108,690	590,764,478
Operating budget .....	46,809,003	44,302,983	Youth justice renewal		
Frozen .....	85,372		initiative .....	5,155,811	2,764,241
	46,894,375	44,302,983	Lawful access departmental legal		
Vote 80—Grants—			services units .....	604,000	575,480
Grants .....	1,037,114,018	1,036,165,486	Frozen .....	5,815,501	
Statutory amounts .....	5,270,874	5,269,123	Less: revenues netted against		
	1,089,279,267	1,085,737,592	expenditures .....	309,139,193	309,139,193
<b>Registry of the Competition Tribunal</b>				323,544,809	284,965,006
Vote 85—Program expenditures—			Vote 5—Grants and contributions—		
Operating budget .....	2,381,460	1,459,253	Grants and contributions .....	170,091,029	156,326,698
Frozen .....	6,000		Youth Justice Renewal		
	2,387,460	1,459,253	Fund .....	1,030,000	710,309
Statutory amounts .....	129,936	129,443	Legal Aid Services .....	79,827,507	79,827,507
	2,517,396	1,588,696	Youth justice cost-sharing		
<b>Social Sciences and Humanities Research Council</b>			agreements .....	144,750,000	144,750,000
Vote 90—Operating expenditures—				395,698,536	381,614,514
Operating budget .....	24,857,674	23,936,272	Statutory amounts .....	78,447,359	78,428,245
Frozen .....	123,191		<b>Total Department .....</b>	<b>797,690,704</b>	<b>745,007,765</b>
	24,980,865	23,936,272			
Vote 95—Grants—			<b>Canadian Human Rights Commission</b>		
Grants .....	671,107,052	670,999,277	Vote 10—Program expenditures—		
			Operating budget .....	23,245,336	22,130,347
			Frozen .....	322,648	
			Less: revenues netted against		
			expenditures .....	672,587	672,587
				22,895,397	21,457,760
			Statutory amounts .....	2,804,563	2,804,563
				25,699,960	24,262,323



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Canadian Human Rights Tribunal</b>			<b>Offices of the Information and Privacy Commissioners of Canada</b>		
Vote 15—Program expenditures—			Vote 40—Office of the Information Commissioner of Canada—		
Operating budget .....	5,106,818	4,833,598	Program expenditures—		
Translation costs			Operating budget .....	11,882,471	11,376,683
(Devinat case) .....	122,130	68,311	Frozen .....	48,118	
Frozen .....	9,000			11,930,589	11,376,683
	5,237,948	4,901,909			
Statutory amounts .....	337,885	337,885	Vote 45—Office of the Privacy Commissioner of Canada—		
	5,575,833	5,239,794	Program expenditures—		
			Operating budget .....	24,030,287	23,362,784
			Grants and contributions .....	500,000	432,587
				24,530,287	23,795,371
<b>Commissioner for Federal Judicial Affairs</b>			Statutory amounts .....	3,619,324	3,618,642
Vote 20—Operating expenditures—				40,080,200	38,790,696
Operating budget .....	9,285,666	8,662,124			
Operation of the Judicial Compensation and Benefits Commission .....	300,000	260,968	<b>Supreme Court of Canada</b>		
Frozen .....	36,000		Vote 50—Program expenditures—		
Less: revenues netted against expenditures .....	275,000	209,409	Operating budget .....	23,956,894	23,023,637
	9,346,666	8,713,683	Frozen .....	374,005	
				24,330,899	23,023,637
Vote 25—Canadian Judicial Council—Operating expenditures—			Statutory amounts .....	8,439,553	8,431,551
Operating budget .....	1,754,600	1,722,471		32,770,452	31,455,188
Statutory amounts .....	460,747,451	460,746,999	<b>Total Ministry .....</b>	<b>1,638,959,018</b>	<b>1,545,604,981</b>
	471,848,717	471,183,153			
			<b>NATIONAL DEFENCE</b>		
<b>Courts Administration Service</b>			<b>Department</b>		
Vote 30—Program expenditures—			Vote 1—Operating expenditures—		
Operating budget .....	68,180,661	65,722,250	Operating budget .....	15,856,046,604	15,428,166,608
Translation costs			Frozen .....	38,175,268	
(Devinat case) .....	350,019	350,019	Less: revenues netted against expenditures .....	476,293,410	388,608,062
Frozen .....	2,987,838			15,417,928,462	15,039,558,546
	71,518,518	66,072,269			
Statutory amounts .....	7,158,078	7,150,143	Vote 5—Capital expenditures—		
	78,676,596	73,222,412	Capital .....	3,239,445,382	3,133,541,120
			Personnel .....	118,678,810	118,678,810
<b>Office of the Director of Public Prosecutions</b>			Communications Security Establishment Canada long-term accommodation project .....	3,011,614	3,011,614
Vote 35—Program expenditures—			Frozen .....	961,698,843	
Operating budget .....	129,967,362	113,984,244		4,322,834,649	3,255,231,544
Drug Prosecution Fund .....	43,932,564	43,932,564	Vote 10—Grants and contributions—		
Frozen .....	14,189,788		Grants and contributions .....	241,298,002	205,008,428
Less: revenues netted against expenditures .....	16,438,854	16,438,854	Frozen .....	380,000	
	171,650,860	141,477,954		241,678,002	205,008,428
Statutory amounts .....	14,965,696	14,965,696	Statutory amounts .....	1,735,683,696	1,718,959,343
	186,616,556	156,443,650	<b>Total Department .....</b>	<b>21,718,124,809</b>	<b>20,218,757,861</b>
			<b>Canadian Forces Grievance Board</b>		
			Vote 15—Program expenditures—		
			Operating budget .....	6,826,189	5,727,601
			Frozen .....	14,000	
				6,840,189	5,727,601
			Statutory amounts .....	669,410	669,410
				7,509,599	6,397,011



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Communications Security Establishment</b>					
Vote 17—Program expenditures—			Vote 10—Grants and contributions—		
Operating budget .....	256,245,854	236,707,442	Grants and contributions .....	1,611,162,961	1,285,909,038
Communications Security			Frozen .....	105,325,000	
long-term accommodation				1,716,487,961	1,285,909,038
project—			Statutory amounts .....	1,297,036,740	1,289,483,888
Operating budget .....	15,910,460	2,712,816	<b>Total Department .....</b>	<b>3,881,875,351</b>	<b>3,352,172,605</b>
	272,156,314	239,420,258	<b>Atomic Energy of Canada Limited</b>		
Statutory amounts .....	12,442,182	12,436,322	Vote 15—Payments to Atomic		
	284,598,496	251,856,580	Energy of Canada Limited		
			for operating and capital		
			expenditures—		
<b>Military Police Complaints Commission</b>					
Vote 20—Program expenditures—			Operating budget .....	542,143,001	507,131,083
Operating budget .....	3,474,313	3,349,196	Workforce adjustment .....	68,800,000	29,900,000
Public interest hearing .....	2,299,803	1,317,748	Frozen .....	6,200,000	
Frozen .....	5,000			617,143,001	537,031,083
	5,779,116	4,666,944	Statutory amounts .....	182,000,000	182,000,000
Statutory amounts .....	256,069	255,976		799,143,001	719,031,083
	6,035,185	4,922,920	<b>Canadian Nuclear Safety Commission</b>		
			Vote 20—Program expenditures—		
<b>Office of the Communications Security Establishment Commissioner</b>					
Vote 25—Program expenditures—			Operating budget .....	41,414,506	38,686,029
Operating budget .....	2,208,302	1,793,304	Grants and contributions .....	2,001,763	1,163,015
Frozen .....	6,000		Translation costs		
	2,214,302	1,793,304	(Devinat case) .....	15,000	15,000
Statutory amounts .....	149,124	149,124		43,431,269	39,864,044
	2,363,426	1,942,428	Statutory amounts .....	98,487,375	96,205,120
<b>Total Ministry .....</b>	<b>22,018,631,515</b>	<b>20,483,876,800</b>		141,918,644	136,069,164
<b>NATURAL RESOURCES</b>					
<b>Department</b>					
Vote 1—Operating expenditures—			<b>National Energy Board</b>		
Operating budget .....	722,471,622	641,314,850	Vote 25—Program expenditures—		
AECL program implementation			Operating budget .....	58,968,604	56,614,388
expenditures under the			Grants and contributions .....	1,366,195	202,175
Nuclear Legacy Liabilities			Translation costs		
Program .....	129,400,000	129,400,000	(Devinat case) .....	343,455	282,800
International Boundary				60,678,254	57,099,363
Commission .....	1,899,705	1,756,896	Statutory amounts .....	7,276,302	7,276,250
Advertising initiatives .....	6,000,000	5,420,106		67,954,556	64,375,613
Frozen .....	16,765,610		<b>Northern Pipeline Agency</b>		
Less: revenues netted against			Vote 30—Program expenditures—		
expenditures .....	31,944,000	22,473,758	Operating budget .....	1,389,384	1,324,184
	844,592,937	755,418,094	Grants and contributions .....	1,530,000	671,511
			Frozen .....	43,766	
				2,963,150	1,995,695
Vote 5—Capital expenditures—			Statutory amounts .....	111,918	111,918
Capital .....	23,445,214	21,101,169		3,075,068	2,107,613
Personnel .....	260,416	260,416	<b>Total Ministry .....</b>	<b>4,893,966,620</b>	<b>4,273,756,078</b>
Frozen .....	52,083		<b>PARLIAMENT</b>		
	23,757,713	21,361,585	<b>The Senate</b>		
			Vote 1—Program expenditures—		
			Operating budget .....	59,110,350	56,416,380
			Grants and contributions .....	380,000	377,015
				59,490,350	56,793,395

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts	33,186,285	33,186,285	<b>Canadian Intergovernmental Conference Secretariat</b>		
	92,676,635	89,979,680	Vote 5—Program expenditures—		
<b>House of Commons</b>			Operating budget	6,630,760	5,227,416
Vote 5—Program expenditures—			Frozen	9,000	
Operating budget	294,102,663	274,858,835		6,639,760	5,227,416
Grants and contributions	940,055	886,467	Statutory amounts	333,339	333,196
Less: revenues netted against expenditures	873,240	762,753		6,973,099	5,560,612
	294,169,478	274,982,549	<b>Canadian Transportation Accident Investigation and Safety Board</b>		
Statutory amounts	152,252,357	152,252,357	Vote 10—Program expenditures—		
	446,421,835	427,234,906	Operating budget	29,458,045	28,230,467
<b>Library of Parliament</b>			Frozen	124,898	
Vote 10—Program expenditures—				29,582,943	28,230,467
Operating budget	38,496,080	37,209,407	Statutory amounts	3,578,656	3,563,314
Less: revenues netted against expenditures	1,000,000	839,700		33,161,599	31,793,781
	37,496,080	36,369,707	<b>Chief Electoral Officer</b>		
Statutory amounts	4,937,897	4,937,897	Vote 15—Program expenditures—		
	42,433,977	41,307,604	Operating budget	33,306,530	30,834,398
<b>Office of the Conflict of Interest and Ethics Commissioner</b>			Frozen	314,000	
Vote 15—Program expenditures—				33,620,530	30,834,398
Operating budget	6,338,000	5,893,494	Statutory amounts	318,517,598	318,517,597
Statutory amounts	744,367	744,367		352,138,128	349,351,995
	7,082,367	6,637,861	<b>Office of the Commissioner of Official Languages</b>		
<b>Senate Ethics Officer</b>			Vote 20—Program expenditures—		
Vote 20—Program expenditures—			Operating budget	20,944,628	20,081,180
Operating budget	719,500	709,569	Frozen	97,416	
Statutory amounts	89,873	89,873		21,042,044	20,081,180
	809,373	799,442	Statutory amounts	2,273,856	2,273,856
<b>Total Ministry</b>	<b>589,424,187</b>	<b>565,959,493</b>		23,315,900	22,355,036
<b>PRIVY COUNCIL<sup>(4)</sup></b>			<b>Public Appointments Commission Secretariat</b>		
<b>Department</b>			Vote 30—Program expenditures—		
Vote 1—Program expenditures—			Operating budget	992,250	119,473
Operating budget	134,517,803	126,340,351	Statutory amounts	15,607	15,607
Economic Action Plan communication Strategy	1,003,569	848,123		1,007,857	135,080
Commission of inquiry into the Decline of Sockeye Salmon in the Fraser River	11,330,942	11,023,585	<b>Security Intelligence Review Committee</b>		
Advertising initiatives	150,000		Vote 35—Program expenditures—		
Frozen	3,692,061		Operating budget	2,916,159	2,536,074
	150,694,375	138,212,059	Frozen	174,000	
Statutory amounts	17,266,384	17,217,754		3,090,159	2,536,074
<b>Total Department</b>	<b>167,960,759</b>	<b>155,429,813</b>	Statutory amounts	297,480	297,480
				3,387,639	2,833,554
			<b>Total Ministry</b>	<b>587,944,981</b>	<b>567,459,871</b>

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>			<b>National Parole Board</b>		
<b>Department</b>			<b>Vote 35—Program expenditures—</b>		
Vote 1—Operating expenditures—			Operating budget .....	52,983,163	48,027,282
Operating budget .....	151,007,202	142,565,062	Translation costs		
G8/G20 Security			(Devinat case) .....	218,563	218,563
expenditures .....	680,000	679,854	Frozen .....	10,000	
Frozen .....	2,471,773		Less: revenues netted against		
Less: revenues netted against			expenditures .....	2,436,000	2,350,016
expenditures .....	2,000,000	1,596,153		50,775,726	45,895,829
	152,158,975	141,648,763	Statutory amounts .....	6,344,062	6,292,603
Vote 5—Grants and contributions—				57,119,788	52,188,432
Grants and contributions .....	246,043,792	244,162,360	<b>Office of the Correctional Investigator</b>		
Statutory amounts .....	15,753,673	15,753,673	<b>Vote 40—Program expenditures—</b>		
<b>Total Department .....</b>	<b>413,956,440</b>	<b>401,564,796</b>	Operating budget .....	4,474,298	4,399,240
<b>Canada Border Services Agency</b>			Statutory amounts .....	537,427	537,427
Vote 10—Operating expenditures—				5,011,725	4,936,667
Operating budget .....	1,675,968,313	1,530,074,960	<b>Royal Canadian Mounted Police</b>		
IRPA Division 9 Program			<b>Vote 45—Operating expenditures—</b>		
expenditures .....	6,919,605	3,174,118	Operating budget .....	1,657,664,501	1,566,362,715
Frozen .....	7,004,102		Contract policing services .....	2,060,905,624	2,047,206,231
Less: revenues netted against			RCMP Training academy .....	1,748,000	1,748,000
expenditures .....	12,130,931	12,130,931	2010 Olympic security		
	1,677,761,089	1,521,118,147	expenditures .....	3,962,835	1,545,296
Vote 15—Capital expenditures—			G8/G20 Security		
Capital .....	162,992,659	117,295,852	expenditures .....	3,182,534	2,572,564
Personnel .....	11,691,655	5,452,741	Restoring the		
IRPA Division 9 Program			Effectiveness of		
expenditures .....	34,533		Federal Policing .....	153,500,000	153,500,000
Frozen .....	64,473,569		International Police		
	239,192,416	122,748,593	Peacekeeping and		
Statutory amounts .....	191,598,072	191,430,210	Peace operations .....	34,210,299	31,255,475
	2,108,551,577	1,835,296,950	Advertising initiatives .....	2,000,000	1,714,918
<b>Canadian Security Intelligence Service</b>			Frozen .....	39,898,451	
Vote 20—Operating expenditures—			Less: revenues netted against		
Operating budget .....	504,157,882	491,177,125	expenditures .....	1,720,461,594	1,686,652,610
Frozen .....	19,476,258			2,236,610,650	2,119,252,589
	523,634,140	491,177,125	<b>Vote 50—Capital expenditures—</b>		
Statutory amounts .....	48,980,495	48,708,572	Capital .....	167,219,815	149,595,495
	572,614,635	539,885,697	Personnel .....	36,100	36,100
<b>Correctional Service of Canada</b>			Contract policing services .....	124,329,106	91,265,706
Vote 25—Operating expenditures—			RCMP Training academy .....	51,674,000	32,113,397
Operating budget .....	2,121,752,905	2,073,675,651	Restoring the		
Grants and contributions .....	1,584,565	1,483,549	Effectiveness of		
Frozen .....	249,204,268		Federal Policing .....	2,938,000	2,938,000
	2,372,541,738	2,075,159,200		346,197,021	275,948,698
Vote 30—Capital expenditures—			<b>Vote 55—Grants and contributions—</b>		
Capital .....	567,551,977	345,327,345	Grants and contributions .....	128,436,789	122,798,710
Statutory amounts .....	254,424,847	246,367,561	Statutory amounts .....	462,162,533	456,575,814
	3,194,518,562	2,666,854,106		3,173,406,993	2,974,575,811
			<b>Royal Canadian Mounted Police External Review Committee</b>		
			<b>Vote 60—Program expenditures—</b>		
			Operating budget .....	1,848,330	1,510,318

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Frozen .....	4,000		Vote 25—Payments to the Old Port of Montreal Corporation Inc—		
	1,852,330	1,510,318	Operating budget .....	3,546,625	3,546,625
Statutory amounts .....	181,574	181,574		30,373,001	30,373,000
	2,033,904	1,691,892			
<b>Royal Canadian Mounted Police Public Complaints Commission</b>			<b>Shared Services</b>		
Vote 65—Program expenditures—			Vote 17—Operating expenditures—		
Operating budget .....	8,082,978	7,291,687	Operating budget .....	918,986,653	727,978,509
Frozen .....	12,000		Less: revenues netted against expenditures .....	333,000,000	197,917,118
	8,094,978	7,291,687		585,986,653	530,061,391
Statutory amounts .....	589,215	589,215	Vote 19—Capital expenditures—		
			Capital .....	59,098,374	54,472,884
	8,684,193	7,880,902	Personnel .....	239,723	188,026
<b>Total Ministry .....</b>	<b>9,535,897,817</b>	<b>8,484,875,253</b>		59,338,097	54,660,910
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			Vote 21— Telecommunications and Informatics Common Services Revolving Fund .....	1	
Vote 1—Operating expenditures—			Statutory amounts .....	37,622,251	37,621,922
Operating budget .....	1,094,549,979	1,061,757,776	<b>Total Department .....</b>	<b>682,947,002</b>	<b>622,344,223</b>
Real property services .....	2,512,654,005	2,480,092,644	<b>Total Ministry .....</b>	<b>3,982,675,882</b>	<b>3,446,225,767</b>
Receiver General and Central Compensation Administration function .....	104,467,500	103,361,719	<b>TRANSPORT<sup>(1)</sup></b>		
Sydney Tar Ponds projects .....	47,928,123	45,536,402	<b>Department</b>		
Linguistic services .....	35,923,886	32,188,680	Vote 1—Operating expenditures—		
Frozen .....	18,352,063		Operating budget .....	698,554,946	682,942,305
Less: revenues netted against expenditures .....	1,547,844,458	1,547,844,458	Frozen .....	15,992,514	
	2,266,031,098	2,175,092,763	Less: revenues netted against expenditures .....	88,226,307	88,226,307
Vote 5—Capital expenditures—				626,321,153	594,715,998
Capital .....	506,995,220	487,327,778	Vote 5—Capital expenditures—		
Personnel .....	2,239,138	2,239,138	Capital .....	71,494,508	69,167,107
Frozen .....	84,456		Frozen .....	22,363,113	
	509,318,814	489,566,916		93,857,621	69,167,107
Vote 6—Translation Bureau Revolving Fund—			Vote 10—Grants and contributions—		
Operating budget .....	1		Grants and contributions .....	421,959,359	365,023,967
Vote 7—Consulting and Audit Canada Revolving Fund—			Frozen .....	299,263,161	
Operating budget .....	1			721,222,520	365,023,967
Vote 10—Contributions—			Vote 17—Pursuant to section 24.1 of the Financial Administration Act, to forgive certain debts and accrued interest due to Her Majesty in Right of Canada amounting to \$22,646,108 relating to the Saint John Harbour Bridge Authority—		
Contributions .....	5,210,000	5,053,348	Operating budget .....	22,646,108	22,646,108
Statutory amounts .....	488,795,965	123,795,517	Statutory amounts .....	229,637,785	229,637,785
<b>Total Department .....</b>	<b>3,269,355,879</b>	<b>2,793,508,544</b>	<b>Total Department .....</b>	<b>1,693,685,187</b>	<b>1,281,190,965</b>
<b>Old Port of Montreal Corporation Inc<sup>(4)</sup></b>					
Vote 13—Payments to the Old Port of Montreal Corporation Inc for operating and capital expenditures—					
Operating budget .....	26,826,376	26,826,375			



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Canada Post Corporation</b>			<b>Transportation Appeal Tribunal of Canada</b>		
Vote 15—Payments to the Canada Post Corporation for special purposes—			Vote 65—Program expenditures—		
Operating budget .....	22,210,000	22,210,000	Operating budget .....	1,726,611	1,730,023
			Frozen .....	3,577	
				1,730,188	1,730,023
			Statutory amounts .....	126,182	126,182
<b>Canadian Air Transport Security Authority</b>				1,856,370	1,856,205
Vote 20—Payments to the Canadian Air Transport Security Authority for operating and capital expenditures—			<b>VIA Rail Canada Inc</b>		
Operating budget .....	519,223,742	515,006,000	Vote 70—Payments to VIA Rail Canada Inc—		
Frozen .....	63,503,258		Operating budget .....	493,795,244	493,795,244
	582,727,000	515,006,000	Frozen .....	62,513,756	
				556,309,000	493,795,244
<b>Canadian Transportation Agency</b>			<b>Total Ministry .....</b>	<b>9,612,324,714</b>	<b>7,178,091,267</b>
Vote 25—Program expenditures—			<b>TREASURY BOARD</b>		
Operating budget .....	26,964,641	25,846,976	<b>Secretariat</b>		
Frozen .....	55,279		Vote 1—Program expenditures—		
	27,019,920	25,846,976	Operating budget .....	307,353,350	290,936,494
Statutory amounts .....	3,461,479	3,460,711	Grants and contributions .....	400,000	400,000
	30,481,399	29,307,687	TBS moving & accommodation expenses .....	936,301	936,301
			Frozen .....	6,044,732	
<b>Federal Bridge Corporation Limited</b>			Less: revenues netted against expenditures .....	15,103,112	12,782,551
Vote 30—Payments to the Federal Bridge Corporation Limited—				299,631,271	279,490,244
Operating budget .....	25,236,000	13,994,307	Vote 5—Government contingencies—		
Frozen .....	39,463,000		Frozen .....	750,000,000	
	64,699,000	13,994,307	Vote 10—Government-wide initiatives—		
			Operating budget .....	3,193,000	
<b>Marine Atlantic Inc</b>			Frozen .....	5,317,893	
Vote 35—Payments to Marine Atlantic Inc—				8,510,893	
Operating budget .....	196,435,000	183,290,595	Vote 20—Public service insurance—		
Frozen .....	5,650,000		Operating budget .....	2,849,160,439	2,612,197,218
	202,085,000	183,290,595	Grants and contributions .....	500,000	357,357
			Less: revenues netted against expenditures .....	469,252,000	425,959,327
<b>Office of Infrastructure of Canada</b>				2,380,408,439	2,186,595,248
Vote 50—Operating expenditures—			Vote 25—Operating budget carry forward—		
Operating budget .....	63,010,524	58,587,522	Operating budget .....	8,060,710	
Frozen .....	369,170		Vote 30—Paylist requirements—		
	63,379,694	58,587,522	Operating budget .....	361,781,109	
Vote 55—Contributions—			Vote 33—Capital budget carry forward—		
Contributions .....	5,952,879,784	4,197,098,781	Capital .....	241,898,646	
Frozen .....	3,701,102		Statutory amounts .....	38,447,094	38,422,685
	5,956,580,886	4,197,098,781	<b>Total Secretariat .....</b>	<b>4,088,738,162</b>	<b>2,504,508,177</b>
Statutory amounts .....	284,424,178	284,423,970			
	6,304,384,758	4,540,110,273			
<b>The Jacques Cartier and Champlain Bridges Incorporated</b>					
Vote 60—Payments to the Jacques Cartier and Champlain Bridges Inc—					
Operating budget .....	153,887,000	97,329,991			



BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

		Allotments	Expenditures			Allotments	Expenditures
		\$	\$			\$	\$
<b>Canada School of Public Service</b>				Ex gratia payments related to the testing of Agent Orange at CFB			
Vote 40—Program expenditures—				Gagetown .....		36,000,000	29,320,000
Operating budget .....	50,712,702	50,203,539		Advertising initiatives .....		3,500,000	3,376,910
Grants and contributions .....	275,000	169,838		St-Anne's Hospital .....		84,495,379	84,154,416
Frozen .....	5,812,095			Frozen .....		18,625,901	
	56,799,797	50,373,377				999,784,056	941,565,911
Statutory amounts .....	103,330,002	75,567,449		Vote 5—Grants and contributions—			
	160,129,799	125,940,826		Grants and contributions .....	2,624,930,000	2,511,656,858	
				Statutory amounts .....	43,870,481	43,864,481	
<b>Office of the Commissioner of Lobbying</b>					3,668,584,537	3,497,087,250	
Vote 45—Program expenditures—				<b>Veterans Review and Appeal Board</b>			
Operating budget .....	4,675,418	4,463,147		Vote 10—Veterans Review and Appeal Board—Operating expenditures—			
Frozen .....	9,000			Operating budget .....	11,218,700	11,060,985	
	4,684,418	4,463,147		Frozen .....	13,000		
Statutory amounts .....	398,443	398,443			11,231,700	11,060,985	
	5,082,861	4,861,590		Statutory amounts .....	1,685,313	1,685,313	
					12,917,013	12,746,298	
<b>Office of the Public Sector Integrity Commissioner</b>				<b>Total Ministry .....</b>	<b>3,681,501,550</b>	<b>3,509,833,548</b>	
Vote 50—Program expenditures—				<b>WESTERN ECONOMIC DIVERSIFICATION</b>			
Operating budget .....	6,895,617	5,192,767		Vote 1—Operating expenditures—			
Frozen .....	9,000			Operating budget .....	50,951,593	48,751,070	
	6,904,617	5,192,767		Frozen .....	1,331,619		
Statutory amounts .....	473,096	473,096			52,283,212	48,751,070	
	7,377,713	5,665,863		Vote 5—Grants and contributions—			
<b>Total Ministry .....</b>	<b>4,261,328,535</b>	<b>2,640,976,456</b>		Grants and contributions .....	155,097,519	135,846,496	
<b>VETERANS AFFAIRS</b>				Statutory amounts .....	10,697,191	10,685,915	
<b>Department</b>				<b>Total Ministry .....</b>	<b>218,077,922</b>	<b>195,283,481</b>	
Vote 1—Operating expenditures—				<b>GRAND TOTAL .....</b>	<b>239,789,607,647</b>	<b>228,232,832,649</b>	
Operating budget .....	283,249,293	271,211,642					
Other health purchased services .....	557,319,483	538,481,782					
New Veterans Charter							
Support Services .....	16,594,000	15,021,161					

<sup>(1)</sup> Order in Council P.C. 2011-0583 designates the Minister of Foreign Affairs, a member of the Queen's Privy Council for Canada, as the appropriate Minister for the purposes of the *National Capital Act*, effective May 18, 2011. Prior to the transfer, expenditures of \$17,425,229 were approved by the Minister of Transport.

<sup>(2)</sup> Order in Council P.C. 2011-0588 designates the Minister of Human Resources and Skills Development as the appropriate Minister for the Office of the Co-ordinator, Status of Women for the purposes of the *Financial Administration Act*, effective May 18, 2011. Prior to the transfer, non-statutory expenditures of \$1,392,085 were approved by the Minister of Canadian Heritage.

<sup>(3)</sup> Order in Council P.C. 2011-0586 designates the Minister of Health as the appropriate Minister for the Canadian Northern Economic Development Agency for the purposes of the *Financial Administration Act*, effective May 18, 2011. Prior to the transfer, non-statutory expenditures of \$1,326,454 were approved by the Minister of Indian Affairs and Northern Development.

<sup>(4)</sup> Order in Council P.C. 2011-0585 designates the Minister of Public Works and Government Services, a member of the Queen's Privy Council for Canada, as the appropriate Minister for the Canada Lands Company Limited, including its subsidiary the Old Port of Montreal Corporation Inc., effective May 18, 2011. Prior to the transfer, expenditures of \$3,546,625 were approved by the Leader of the Government in the House of Commons.

# Commissions

## General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

## GENERAL INFORMATION BY COMMISSION

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living costs*			
	\$	\$	\$	\$	\$

### FISHERIES AND OCEANS

#### Department

Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River .....			946,129	2,459,501	3,405,630
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The Commission was established by Order in Council (PC 2009-1861) pursuant to Part I of the *Inquiries Act*. The mandate of the Commission is to identify the reasons for the decline and long term prospects for Fraser River sockeye salmon stocks and determine whether changes need to be made to fisheries management policies, practices and procedures.<sup>(1)</sup>

### PRIVY COUNCIL

#### Department

Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River.....			1,372,924	9,845,973	11,218,897
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This Commission was established by Order in Council (PC 2009-1861) pursuant to Part I of the *Inquiries Act*. The mandate of the Commission is to identify the reasons for the decline and long term prospects for Fraser River sockeye salmon stocks and determine whether changes need to be made to fisheries management policies, practices and procedures.

#### Chief Electoral Officer

Federal Electoral Boundaries Commission.....	89,896	45,951	76,616	366,906	579,369
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These independent Commissions, one per province were established by Order in Council (PC 2012-86 dated February 21, 2012) pursuant to the *Electoral Boundaries Readjustment Act*. The Commissions' mandate is to consider and report on the readjustment of the representation of the provinces in the House of Commons required to be made on the completion of each decennial census. The term of each Commission is dependent on the date of completion of its final report.

GENERAL INFORMATION BY COMMISSION—*Concluded*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living costs*			
	\$	\$	\$	\$	\$

## PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

## Royal Canadian Mounted Police Public Complaints

## Commission

Commission for Public Complaints against the RCMP.....	104,497	37,862			142,359
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The Commission for Public Complaints against the RCMP is an independent agency of the federal government established in 1986 by amendments to the *Royal Canadian Mounted Police Act*. Part VI of the *RCMP Act* sets out the structure of the Commission and the duties and responsibilities of its members, who are appointed by Order of the Governor in Council. Part VII sets out the process for the receipt and review of complaints from the conduct of members of the RCMP. This process includes the power of the Commission to receive complaints and to send them to the RCMP for investigation and disposition. Part VII also provides complainants with the right to have the RCMP's disposition of their complaints reviewed by the Commission. The review process as set out in Part VII gives the Chairman the power of investigate complaints as well as to hold public hearings to inquire into complaints. The Chairman also has the power to initiate complaints when he is satisfied there are reasonable grounds to do so. Order in Council (PC 1986-2904) designates the Commission as a department for the purposes of the *Financial Administration Act* and the *Public Service Employment Act*.

\* For details related to current year expenditures, see following statement called—"Travel and living costs by commission".

<sup>(1)</sup> These expenditures are related to work performed by the Department of Fisheries and Oceans in relation to the Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River. These costs include costs related to legal advice, document management and reimbursement of costs of the Department of Fisheries and Oceans's witnesses appearing before the Commission.

## Travel and living costs by commission

The following statement presents the total travel and living costs paid to each commission's member.

### TRAVEL AND LIVING COSTS BY COMMISSION

Name of members	2011-2012 Expenditures
	\$
<b>PRIVY COUNCIL</b>	
<b>Chief Electoral Officer</b>	
Federal Electoral Boundaries Commissions	
Carbert L. ....	685
Clarke H. ....	936
Colourne D. ....	1,072
Courtney J. ....	3,716
Doyon M. ....	1,149
Eggerrer E. ....	1,625
Eveleigh J. ....	3,699
Hudon R. ....	2,304
Ladyman S. ....	10,146
Malcolmson P.N. ....	2,332
Marit D. ....	1,526
Meekison P. ....	2,079
Murphy E. ....	826
Pal L. ....	4,032
Riordon T. ....	2,186
Saunders K. ....	1,589
Thomas P.G. ....	787
Wilson D. ....	5,262
	<u>45,951</u>
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>	
<b>Royal Canadian Mounted Police Public Complaints Commission</b>	
Commission for Public Complaints against the RCMP	
McPhail I. ....	37,862
	<u>37,862</u>

## Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

## EDUCATION COSTS

Department and agency	Number of employees	Salaries <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
		\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department .....	1			1,882		1,882
Canadian Food Inspection Agency .....	8	162,351	720	46,575	174	209,820
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>						
Department .....	3	27,854	14,273	60,904		103,031
<b>CANADA REVENUE AGENCY</b> .....	33	1,649		14,910		16,559
<b>CANADIAN HERITAGE</b>						
Public Service Commission .....	1	16,185		3,926		20,111
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department .....	1			17,273		17,273
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b> .....	8			25,462		25,462
<b>ENVIRONMENT</b>						
Department .....	4	39,553		5,000		44,553
Parks Canada Agency .....	9	61,603		17,822		79,425
<b>FINANCE</b>						
Department .....	1	17,832		3,759		21,591
Financial Transactions and Reports Analysis Centre of Canada .....	1	10,519	7,685	16,000		34,204
<b>FISHERIES AND OCEANS</b>						
Department .....	4	83,561		10,756		94,317
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Canadian International Development Agency .....	1	17,236				17,236
<b>HEALTH</b>						
Department .....	21	77,999	47,305	28,510		153,814
Canadian Northern Economic Development Agency .....	1	7,700	13,423	11,000		32,123
Public Health Agency of Canada .....	1	51,731		4,000		55,731
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>						
Department .....	6	2,144		15,094		17,238
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department .....	8	158,868	939	23,290		183,097
<b>INDUSTRY</b>						
Department .....	3	140,449		46,182		186,631
Canadian Space Agency .....	1	3,629		1,077		4,706
Statistics Canada .....	4	9,414		3,622	500	13,536



EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
		\$	\$	\$	\$	\$
<b>JUSTICE</b>						
Department .....	10	69,648		18,000	500	88,148
Office of the Director of Public Prosecutions .....	2	4,000				4,000
Offices of the Information and Privacy Commissioners of Canada .....	1			6,978		6,978
<b>NATIONAL DEFENCE</b>						
Department .....	585	32,755,583	401,200	4,507,873	144,063	37,808,719
<b>NATURAL RESOURCES</b>						
Department .....	6	104,015		3,130		107,145
National Energy Board .....	4	49,275		19,787		69,062
<b>PRIVY COUNCIL</b>						
Department .....	1	43,625				43,625
Chief Electoral Officer .....	1	2,656		295		2,951
Office of the Commissioner of Official Languages .....	2	30,279		2,148		32,427
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>						
Correctional Service of Canada .....	5	159,057		30,961		190,018
Royal Canadian Mounted Police .....	1	9,243	8,746	11,650		29,639
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Department .....	6	107,889		38,010	578	146,477
<b>TRANSPORT</b>						
Department .....	8	289,906	124,018	137,048	23,500	574,472
Office of Infrastructure of Canada .....	2	2,565		23,322		25,887
<b>VETERANS AFFAIRS</b>						
Department .....	5	44,832		4,611		49,443
<b>Total</b> .....	<b>759</b>	<b>34,562,850</b>	<b>618,309</b>	<b>5,160,857</b>	<b>169,315</b>	<b>40,511,331</b>

<sup>(1)</sup> Includes allowances in lieu of pay.<sup>(2)</sup> Includes book allowances.

## Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial

statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to net foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II.

## RETURN ON INVESTMENTS

	Amount realized in 2011-2012 <sup>(1)</sup>		Amount realized in 2011-2012 <sup>(1)</sup>
	\$		\$
<b>CASH AND ACCOUNTS RECEIVABLE—</b>		Halifax Port Authority—	
Finance—		Other .....	1,195,152
Interest on bank deposits .....	115,750,456	Hamilton Port Authority—	
Human Resources and Skills		Other .....	502,816
Development—		Montreal Port Authority—	
Interest on bank deposits .....	96,163	Other .....	3,824,430
<b>Total cash and accounts receivable .....</b>	<b>115,846,619</b>	Nanaimo Port Authority—	
<b>FOREIGN EXCHANGE ACCOUNTS—</b>		Other .....	163,486
International reserves held in the Exchange Fund		Port Alberni Port Authority—	
Account—		Other .....	103,395
Transfer of profits .....	1,672,215,754	Prince Rupert Port Authority—	
International Monetary Fund—		Other .....	980,554
Transfer of profits—		Quebec Port Authority—	
Subscriptions .....	7,138,948	Other .....	1,051,823
Loans .....	3,922,964	Saguenay Port Authority—	
<b>Total foreign exchange accounts .....</b>	<b>1,683,277,666</b>	Other .....	36,003
<b>LOANS, INVESTMENTS AND ADVANCES—</b>		Saint John Port Authority—	
<b>Enterprise Crown corporations—</b>		Other .....	448,661
Bank of Canada—		Sept-Îles Port Authority—	
Transfer of profits .....	1,061,870,524	Other .....	683,740
Business Development Bank of Canada—		St. John's Port Authority—	
Interest .....	\$ 111,234,354	Other .....	114,830
Dividends .....	54,611,559	Thunder Bay Port Authority—	
	165,845,913	Other .....	68,564
Canada Development Investment		Toronto Port Authority—	
Corporation—		Other .....	1,930,069
Dividends .....	386,260,493	Trois-Rivières Port Authority—	
Canada Mortgage and Housing Corporation—		Other .....	128,597
Interest .....	2,301,310,447	Vancouver Fraser Port Authority—	
Canadian Dairy Commission—		Other .....	5,664,979
Interest .....	390,905	Windsor Port Authority—	
Export Development Canada—		Other .....	35,603
Dividends .....	500,000,000		17,092,480
Farm Credit Canada—		<b>Total enterprise Crown corporations .....</b>	<b>4,677,606,864</b>
Interest .....	\$ 196,536,102	<b>Portfolio investments—</b>	
Dividends .....	17,500,000	Canadian International Development Agency—	
	214,036,102	Canada Investment Fund for Africa—	
Canada Lands Company Limited—		Interest .....	448,982
Dividends .....	20,800,000	<b>National governments including developing</b>	
Royal Canadian Mint—		<b>countries—</b>	
Dividends .....	10,000,000	Canadian International Development Agency—	
	4,660,514,384	International Development Assistance—	
Other—		Loans to developing countries .....	2,248,851
Belledune Port Authority—		Services and commitment charges on	
Other .....	159,778	loans to developing countries .....	12,127
		<b>Total national governments including developing</b>	
		<b>countries .....</b>	<b>2,260,978</b>

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 2011-2012 <sup>(1)</sup>		Amount realized in 2011-2012 <sup>(1)</sup>
	\$		\$
<b>International organizations—</b>		<b>Veterans Affairs—</b>	
International Monetary Fund—		Veterans' Land Act Fund—	
Poverty Reduction and Growth Trust.....	981,968	Advances .....	409
International Finance Corporation—			526,783,752
Global Liquidity Trade Program.....	3,512,428	Total other loans, investments and advances.....	746,549,340
Total International organizations .....	4,494,396	<b>Total loans, investments and advances .....</b>	<b>5,431,360,560</b>
<b>Other loans, investments and advances—</b>		<b>OTHER ACCOUNTS—</b>	
Loans and accountable advances—		Foreign Affairs and International Trade—	
Agriculture and Agri-Food—		Interest on loans to employees posted abroad .....	470,968
Hog Industry Loan Loss		Interest on mission bank accounts .....	80,461
Reserve Program.....	2,437,773	Indian Affairs and Northern Development—	
Foreign Affairs and International Trade—		Esso Ltd—Norman Wells Project profits.....	97,176,047
Development of export trade—		National Defence—	
Interest .....	217,327,815	Interest earned from funds on deposit	
	219,765,588	with suppliers/banks.....	(279,708)
Other—		Interest on loans to employees posted abroad .....	259,327
Citizenship and Immigration—		Security deposit (outside Canada posting) .....	11,205
Interest on transportation and assistance loans .....	451,521	Public Safety and Emergency Preparedness—	
Finance—		Royal Canadian Mounted Police—	
Financial Consumer Agency of		Loans and advances to persons posted abroad.....	14,658
Canada .....	54,318	Public Works and Government Services—	
Federal-provincial fiscal		Consulting and Audit Canada Revolving Fund .....	82,136
arrangements .....	58,944	<b>Total other accounts.....</b>	<b>97,815,094</b>
Human Resources and Skills		<b>TOTAL RETURN ON INVESTMENTS .....</b>	<b>7,328,299,939</b>
Development—			
Interest on Canada Student Loans .....	519,218,431	<b>Summary—</b>	
Indian Affairs and Northern Development—		Interest.....	3,479,699,043
Inuit loan fund.....	3,964	Transfer of profits .....	2,842,324,237
Indian economic development fund .....	18,097	Dividends .....	989,172,052
Council for Yukon First Nations—Elders .....	333,054	Other .....	17,104,607
Native claimants .....	3,375,835	<b>Total .....</b>	<b>7,328,299,939</b>
First Nations in British Columbia.....	830,817		
Stoney Band perpetual loan.....	11,688		
Indian housing assistance fund—			
On-reserve housing—Interest on guaranteed loans...	2,426,674		

<sup>(1)</sup> The amounts reported in this column represent interest unless otherwise indicated.

## Expenditures of Ministers' Offices

On December 12, 2006, the *Federal Accountability Act* amended the *Access to Information Act* to require the head of a department or a ministry of state for the Government of Canada to publish an annual report of all expenses incurred by his or her office and paid out of the Consolidated Revenue Fund. Expenditures presented below are those charged to the Minister's budget (budget totaling \$62,139,949) in accordance with the Policies for Ministers' Offices. As such, this table does not include civilian termination benefits and

statutory expenditures such as the Minister's salary and motor vehicle allowance, employer contributions to superannuation and certain benefit plans and other items as specified in these Policies.

During the year, changes were made to the Policies on Ministers' Offices. For further guidance on which expenditures are included in the Ministers' Offices Budgets see Appendix E of these Policies.

### EXPENDITURES OF MINISTERS' OFFICES

Department and Ministries of State	Start date to end date	Personnel (1) \$	Transportation and communications (2) \$	Information (3) \$	Professional and special services (4) \$
<b>Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board—</b>					
Hon G Ritz .....	Apr 1, 2011 to Mar 31, 2012	1,645,385	256,138	319	1,179
<b>Minister of Canadian Heritage and Official Languages—</b>					
Hon J Moore .....	Apr 1, 2011 to Mar 31, 2012	1,536,981	81,750	399	3,102
<b>Minister of Citizenship, Immigration and Multiculturalism—</b>					
Hon J Kenney .....	Apr 1, 2011 to Mar 31, 2012	1,926,691	146,851	9,911	7,715
<b>Minister of the Environment—</b>					
Hon P Kent .....	Apr 1, 2011 to Mar 31, 2012	1,076,775	93,679	599	11,507
<b>Minister for the Federal Economic Development Initiative for Northern Ontario—</b>					
Hon T Clement .....	Apr 1, 2011 to Mar 31, 2012	72,500	27,500		
<b>Minister of Finance—</b>					
Hon J M Flaherty .....	Apr 1, 2011 to Mar 31, 2012	1,871,664	168,138	2,084	11,858
<b>Minister(s) of Fisheries and Oceans—</b>					
Hon G Shea .....	Apr 1, 2011 to May 18, 2011	285,807	9,071		296
Hon K Ashfield .....	May 18, 2011 to Mar 31, 2012	1,363,969	193,235	500	24,544
		1,649,776	202,306	500	24,840
<b>Minister(s) of Foreign Affairs—</b>					
Hon L Cannon .....	Apr 1, 2011 to May 17, 2011	191,754	8,587	290	5,477
Hon J Baird .....	May 18, 2011 to Mar 31, 2012	1,434,094	42,045	490	16,435
		1,625,848	50,632	780	21,912
<b>Minister(s) of International Trade—</b>					
Hon P Van Loan .....	Apr 1, 2011 to May 17, 2011	127,696	1,320		
Hon E Fast .....	May 18, 2011 to Mar 31, 2012	930,122	122,047	38	10,921
		1,057,818	123,367	38	10,921
<b>Minister of Health—</b>					
Hon L Aglukkaq .....	Apr 1, 2011 to Mar 31, 2012	1,443,823	233,454	3,505	9,960

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
365		5,756		1,815	20	1,910,977
10,270		3,918				1,636,420
432	376	35,731		245	725	2,128,677
2,478	817	5,723		2,237	10	1,193,825
						100,000
1,300		17,414		570		2,073,028
1,297						296,471
2,542		433		1,283	20	1,586,526
3,839		433		1,283	20	1,882,997
600		3,339		127		210,174
545		8,474			380	1,502,463
1,145		11,813		127	380	1,712,637
120		686		15		129,837
499		2,307		40	1,234	1,067,208
619		2,993		55	1,234	1,197,045
783	270	14,084		4,212		1,710,091



EXPENDITURES OF MINISTERS' OFFICES—*Continued*

Department and Ministries of State	Start date to end date	Personnel (1) \$	Transportation and communications (2) \$	Information (3) \$	Professional and special services (4) \$
<b>Minister of Human Resources and Skills Development—</b>					
Hon D Finley .....	Apr 1, 2011 to Mar 31, 2012	1,499,469	155,040	14,358	6,240
<b>Minister of Labour—</b>					
Hon L Raïtt .....	Apr 1, 2011 to Mar 31, 2012	724,426	153,444	1,737	3,130
<b>Minister of Indian Affairs and Northern Development—</b>					
Hon J Duncan .....	Apr 1, 2011 to Mar 31, 2012	1,414,625	197,730	1,188	17,296
<b>Minister(s) of the Canadian Northern Economic Development Agency—</b>					
Hon J Duncan .....	Apr 1, 2011 to May 17, 2011	6,344	905		
Hon L Aglukkaq .....	May 18, 2011 to Mar 31, 2012	139,997	7,875		
		146,341	8,780		
<b>Minister of State for the Economic Development Agency of Canada for the Regions of Quebec—</b>					
Hon D Lebel .....	Apr 1, 2011 to Mar 31, 2012	478,522	39,227		35
<b>Minister(s) of Industry—</b>					
Hon T Clement .....	Apr 1, 2011 to May 17, 2011	96,109	14,443		1,086
Hon C Paradis .....	May 18, 2011 to Mar 31, 2012	1,233,272	87,056	5,545	890
		1,329,381	101,499	5,545	1,976
<b>Minister of Justice and Attorney General of Canada—</b>					
Hon R Nicholson .....	Apr 1, 2011 to Mar 31, 2012	1,774,129	75,540	8,849	17,796
<b>Minister of the Atlantic Canada Opportunities Agency and Minister for the Atlantic Gateway—</b>					
Hon K Ashfield .....	Apr 1, 2011 to May 18, 2011	23,542	1,626		15
<b>Minister of National Defence</b>					
Hon P MacKay .....	Apr 1, 2011 to Mar 31, 2012	1,766,160	80,313		5,047
<b>Minister(s) of Natural Resources—</b>					
Hon C Paradis .....	Apr 1, 2011 to May 17, 2011	126,484	450		
Hon J Oliver .....	May 18, 2011 to Mar 31, 2012	757,268	128,543		22,562
		883,752	128,993		22,562
<b>Minister of Public Safety—</b>					
Hon V Toews .....	Apr 1, 2011 to Mar 31, 2012	1,678,699	92,167		4,830
<b>Minister of Public Works and Government Services—</b>					
Hon R Ambrose .....	Apr 1, 2011 to Mar 31, 2012	1,406,637	152,996	219	8,190
<b>Minister(s) of Transport, Infrastructure and Communities—</b>					
Hon C Strahl .....	Apr 1, 2011 to May 17, 2011	179,907	9,817		298
Hon D Lebel .....	May 18, 2011 to Mar 31, 2012	1,211,760	113,441		5,691
		1,391,667	123,258		5,989

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
347	1,442	32,160		9,050	17	1,718,123
3,041	357	15,767		2,741		904,643
1,846	1,767	20,699		390	5,134	1,660,675
					40	7,289
						147,872
					40	155,161
		500		205	5	518,494
74		840		673		113,225
411	80	6,592		2,805		1,336,651
485	80	7,432		3,478		1,449,876
410	1,614	5,241		1,391	159	1,885,129
		242				25,425
		60,006				1,911,526
		597		1,446		126,934
		597		1,446		910,416
						1,037,350
992		2,989			1	1,779,678
235	1,181	14,254			405	1,584,117
5,428		942		241	3,291	194,496
5,428		10,379		5,428	1,734	1,353,861
5,428		11,321		5,669	5,025	1,548,357

EXPENDITURES OF MINISTERS' OFFICES—*Continued*

Department and Ministries of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		\$	\$	\$	\$
<b>Minister(s) of Veterans Affairs—</b>					
Hon J-P Blackburn .....	Apr 1, 2011 to May 17, 2011	180,772	10,397		40,116
Hon S Blaney .....	May 18, 2011 to Mar 31, 2012	685,934	123,945	1,497	13,628
		<b>866,706</b>	<b>134,342</b>	<b>1,497</b>	<b>53,744</b>
<b>Prime Minister—</b>					
Rt Hon S J Harper .....	Apr 1, 2011 to Mar 31, 2012	<b>6,978,342</b>	<b>450,736</b>	<b>6,513</b>	<b>123,842</b>
<b>Minister(s) of National Revenue—</b>					
Hon K Ashfield .....	Apr 1, 2011 to May 18, 2011	109,000	6,268		1,528
Hon G Shea .....	May 18, 2011 to Mar 31, 2012	1,010,512	67,035	888	2,579
		<b>1,119,512</b>	<b>73,303</b>	<b>888</b>	<b>4,107</b>
<b>Leader of the Government in the Senate—</b>					
Hon M LeBreton .....	Apr 1, 2011 to Mar 31, 2012	<b>548,775</b>	<b>1,701</b>		
<b>President(s) of the Treasury Board—</b>					
Hon S Day <sup>(1)</sup> .....	Apr 1, 2011 to May 17, 2011	168,994	14,293		76
Hon T Clement .....	May 18, 2011 to Mar 31, 2012	1,055,890	59,154	1,169	2,293
		<b>1,224,884</b>	<b>73,447</b>	<b>1,169</b>	<b>2,369</b>
<b>Minister of International Cooperation—</b>					
Hon B Oda .....	Apr 1, 2011 to Mar 31, 2012	<b>946,320</b>	<b>69,719</b>	<b>1,076</b>	<b>4,664</b>
<b>Minister(s) of Intergovernmental Affairs, President of the Queen's Privy Council for Canada—</b>					
Hon J Verner .....	Apr 1, 2011 to May 17, 2011	174,820	1,819		328
Hon P Penashue .....	May 18, 2011 to Mar 31, 2012	998,989	155,601	2,000	11,491
		<b>1,173,809</b>	<b>157,420</b>	<b>2,000</b>	<b>11,819</b>
<b>Minister for Status of Women—</b>					
Hon R Ambrose .....	Apr 1, 2011 to Mar 31, 2012	<b>185,154</b>	<b>32,317</b>	<b>191</b>	
<b>Leader(s) of the Government in the House of Commons—</b>					
Hon J Baird .....	Apr 1, 2011 to May 17, 2011	84,257	1,969	31	180
Hon P Van Loan .....	May 18, 2011 to Mar 31, 2012	819,358	13,151		2,345
		<b>903,615</b>	<b>15,120</b>	<b>31</b>	<b>2,525</b>
<b>Associate Minister of National Defence—</b>					
Hon J Fantino .....	Apr 1, 2011 to Mar 31, 2012	<b>412,913</b>	<b>52,863</b>		<b>1,953</b>
<b>Minister of State (Agriculture and Agri-Food)—</b>					
Hon C Paradis .....	May 18, 2011 to Mar 31, 2012	<b>94,679</b>			
<b>Minister of State (Atlantic Canada Opportunities Agency) (La Francophonie)—</b>					
Hon B Valcourt .....	May 18, 2011 to Mar 31, 2012	<b>416,520</b>	<b>53,947</b>	<b>680</b>	<b>239</b>

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
822		213		14		232,334
781	537	10,161		910	18	837,411
1,603	537	10,374		924	18	1,069,745
20,473		68,802		1,246	583	7,650,537
		188		6	10	117,000
		2,691		297	20	1,084,022
		2,879		303	30	1,201,022
217		1,322				552,015
		966		900		185,229
202		6,321		110		1,125,139
202		7,287		1,010		1,310,368
281		9,636		960		1,032,656
83		447				177,497
709		1,534		50	78	1,170,452
792		1,981		50	78	1,347,949
		33				217,695
2,115		436				88,988
347		1,292		100		836,593
2,462		1,728		100		925,581
		3,225				470,954
						94,679
		2,351		1,165		474,902

EXPENDITURES OF MINISTERS' OFFICES—*Concluded*

Department and Ministries of State	Start date to end date	Personnel (1) \$	Transportation and communications (2) \$	Information (3) \$	Professional and special services (4) \$
<b>Minister of State (Finance)—</b>					
Hon T Menzies .....	Apr 1, 2011 to Mar 31, 2012	418,394	67,883	75	1,156
<b>Minister(s) of State (Sport)—</b>					
Hon G Lunn .....	Apr 1, 2011 to May 17, 2011	20,584	524		
Hon B Gosal .....	May 18, 2011 to Mar 31, 2012	313,172	75,236	349	10,576
		333,756	75,760	349	10,576
<b>Minister of State and Chief Government Whip—</b>					
Hon G O'Connor .....	Apr 1, 2011 to Mar 31, 2012	150,286	296		175
<b>Minister(s) of State (Small Business and Tourism)—</b>					
Hon R Moore .....	Apr 1, 2011 to May 17, 2011	65,816	8,315		
Hon M Bernier .....	May 18, 2011 to Mar 31, 2012	323,156	53,674	426	5,524
		388,972	61,989	426	5,524
<b>Minister(s) of State (Transport)—</b>					
Hon R Merrifield .....	Apr 1, 2011 to May 17, 2011	48,338	3,104		50
Hon S Fletcher .....	May 18, 2011 to Mar 31, 2012	442,665	71,980		208
		491,003	75,084		258
<b>Minister of State (Western Economic Diversification)—</b>					
Hon L Yelich .....	Apr 1, 2011 to Mar 31, 2012	452,085	65,521		8,963
<b>Minister(s) of State (Democratic Reform)—</b>					
Hon S Fletcher .....	Apr 1, 2011 to May 17, 2011	36,262	1,538		
Hon T Uppal .....	May 18, 2011 to Mar 31, 2012	330,611	53,746	988	341
		366,873	55,284	988	341
<b>Minister of State (Science and Technology)—</b>					
Hon G Goodyear .....	Apr 1, 2011 to Mar 31, 2012	487,402	62,400	179	2,628
<b>Minister of State of Foreign Affairs (Americas and Consular Affairs)—</b>					
Hon D Ablonczy .....	Apr 1, 2011 to Mar 31, 2012	521,971	38,238		5,731
<b>Minister(s) of State (Seniors)—</b>					
Hon J Fantino .....	Apr 1, 2011 to May 17, 2011	30,819	3,061		
Hon A Wong .....	May 18, 2011 to Mar 31, 2012	358,320	91,503	709	2,415
		389,139	94,564	709	2,415
<b>Minister of State (Federal Economic Development Agency for Southern Ontario)—</b>					
Hon G Goodyear .....	Apr 1, 2011 to Mar 31, 2012	403,793	17,060	158	3,942
<b>Total .....</b>		47,699,514	4,423,422	66,960	443,071

(1) Includes expenditures as Minister of the Asia-Pacific Gateway.



Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
	346	1,712				489,566
					1	21,109
					1,668	401,001
					1,669	422,110
						150,757
20		579				74,730
90	36	1,424		1,550		385,880
110	36	2,003		1,550		460,610
		374				51,866
375		3,360		494	508	519,590
375		3,734		494	508	571,456
		507				527,076
6		228				38,034
301		1,698				387,685
307		1,926				425,719
	424	8,294		2,147		563,474
		1,907			556	568,403
		99		97		34,076
	730	8,355		3,252		465,284
	730	8,454		3,349		499,360
16	553	654		622	42	426,840
60,853	10,530	407,882		48,834	16,659	53,177,725

## Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year, where the travel is required for departmental operational or program purposes, whether domestic or international, whether charged to the ministers office budget or any other fund centre within the minister's department or agency.

For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons traveling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;

- travel expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 11 of this volume entitled "House of Commons—Statement of sessional allowances and travel expenses paid in 2011-2012";
- any Department of National Defense charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 11 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

## TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount		Vote	Amount
		\$			\$
<b>AGRICULTURE AND AGRI-FOOD</b>			<b>ENVIRONMENT</b>		
Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board—			Minister of the Environment—		
Hon G Ritz .....	1	128,020	Hon P Kent .....	1	53,164
Parliamentary Secretaries—			Parliamentary Secretary—		
D Anderson .....	1	4,788	M Rempel .....	1	1,820
P Lemieux .....	1	6,824			
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>			<b>FINANCE</b>		
Minister of State (Atlantic Canada Opportunities Agency)(La Francophonie)—			Minister of Finance—		
Hon B Valcourt .....	1	28,938	Hon J M Flaherty .....	1	111,544
<b>CANADA REVENUE AGENCY</b>			Minister of State (Finance)—		
Minister of National Revenue—			Hon T Menzies .....	1	52,395
Hon G Shea .....	1	17,591	Parliamentary Secretary—		
<b>CANADIAN HERITAGE</b>			S Glover .....	1	7,413
Minister of Canadian Heritage and Official Languages—			<b>FISHERIES AND OCEANS</b>		
Hon J Moore .....	1	34,779	Ministers of Fisheries and Oceans—		
Minister of State (Sport)—			Hon G Shea .....	1	714
Hon B Gosal .....	1	34,792	Hon K Ashfield .....	1	53,415
Parliamentary Secretary—			Parliamentary Secretary—		
P Calandra .....	1	592	R Kamp .....	1	8,080
<b>CITIZENSHIP AND IMMIGRATION</b>			<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		
Minister of Citizenship, Immigration and Multiculturalism—			Ministers of Foreign Affairs—		
Hon J Kenney .....	1	53,146	Hon J Baird .....	1	85,392
Parliamentary Secretaries—			Hon L Cannon .....	1	4,777
C Leung .....	1	2,984	Parliamentary Secretaries—		
R Dykstra .....	1	438	D Obhrai .....	1	81,666
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>			R Dechert .....	1	31,161
Minister of the Economic Development Agency of Canada for the Regions of Quebec—			Minister of International Trade—		
Hon D Lebel .....	1	14,521	Hon E Fast .....	1	151,376
			Parliamentary Secretary—		
			G Keddy .....	1	17,910
			Minister of State of Foreign Affairs (Americas and Consular Affairs)—		
			Hon D Ablonczy .....	1	43,498
			Minister of International Cooperation—		
			Hon B Oda .....	25	66,413
			Parliamentary Secretary—		
			L Brown .....	25	1,221

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
<b>HEALTH</b>			<b>NATURAL RESOURCES</b>		
Minister of Health—			Ministers of Natural Resources—		
Hon L Aglukkaq .....	1	79,509	Hon C Paradis .....	1	229
Parliamentary Secretary—			Hon J Oliver .....	1	121,249
C Carrie .....	1	5,449	Parliamentary Secretary—		
Minister of the Canadian Northern Economic			D Anderson .....	1	682
Development Agency—					
Hon L Aglukkaq .....	27	3,002	<b>PRIVY COUNCIL</b>		
<b>HUMAN RESOURCES AND SKILLS</b>			Prime Minister—		
<b>DEVELOPMENT</b>			Rt Hon S J Harper .....	1	4,403
Minister of Human Resources and Skills			Leaders of the Government in the		
Development—			House of Commons—		
Hon D Finley .....	1	41,997	Hon J Baird .....	1	559
Minister for Status of Women—			Hon P Van Loan .....	1	1,047
Hon R Ambrose .....	26	15,638	Minister of Intergovernmental Affairs and		
Minister of Labour—			President of the Queen's Privy		
Hon L Raitt .....	1	74,637	Council for Canada		
Minister of State (Seniors)—			Hon P Penashue .....	1	41,854
Hon A Wong .....	1	28,564	Minister of Intergovernmental Affairs,		
Parliamentary Secretary—			President of the Queen's Privy Council for Canada		
K Leitch .....	1	12,325	and Minister for La Francophonie—		
<b>INDIAN AFFAIRS AND NORTHERN</b>			Hon J Verner .....	1	750
<b>DEVELOPMENT</b>			Minister of State and Chief		
Minister of Indian Affairs and Northern			Government Whip—		
Development—			Hon G O'Connor .....	1	225
Hon J Duncan .....	1	43,996	Minister of State (Democratic Reform)—		
Parliamentary Secretary—			Hon T Uppal .....	1	22,422
G Rickford .....	1	10,512	<b>PUBLIC SAFETY AND EMERGENCY</b>		
<b>INDUSTRY</b>			<b>PREPAREDNESS</b>		
Ministers of Industry—			Minister of Public Safety—		
Hon C Paradis .....	1	39,143	Hon V Toews .....	1	46,251
Hon T Clement .....	1	47	Parliamentary Secretary—		
Minister for the Federal Economic Development			C Hoepfner .....	1	3,786
Initiative for Northern Ontario—			<b>PUBLIC WORKS AND GOVERNMENT</b>		
Hon T Clement .....	1	11,151	<b>SERVICES</b>		
Ministers of State (Small Business and Tourism)—			Minister of Public Works and Government		
Hon M Bernier .....	1	38,424	Services—		
Hon R Moore .....	1	3,357	Hon R Ambrose .....	1	13,077
Minister of State (Federal Economic			<b>TRANSPORT</b>		
Development Agency for Southern Ontario)—			Ministers of Transport, Infrastructure and		
Hon G Goodyear .....	50	5,913	Communities—		
Minister of State (Science and Technology)—			Hon C Strahl .....	1	4,186
Hon G Goodyear .....	1	42,700	Hon D Lebel .....	1	29,146
Parliamentary Secretary—			Ministers of State (Transport)—		
M Lake .....	1	2,266	Hon R Merrifield .....	1	535
<b>JUSTICE</b>			Hon S Fletcher .....	1	28,834
Minister of Justice and Attorney General			<b>TREASURY BOARD</b>		
of Canada—			Presidents of the Treasury Board—		
Hon R Nicholson .....	1	44,754	Hon S Day .....	1	4,871
Parliamentary Secretaries—			Hon T Clement .....	1	29,825
K-L D Findlay .....	1	5,908	<b>VETERANS AFFAIRS</b>		
R Goguen .....	1	2,376	Minister of Veterans Affairs—		
<b>NATIONAL DEFENCE</b>			Hon S Blaney .....	1	36,358
Minister of National Defence—			Parliamentary Secretary—		
Hon P MacKay .....	1	124,308	E Adams .....	1	2,550
Associate Minister of National Defence—			<b>WESTERN ECONOMIC</b>		
Hon J Fantino .....	1	62,332	<b>DIVERSIFICATION</b>		
Parliamentary Secretary—			Minister of State (Western Economic		
C Alexander .....	1	1,330	Diversification)—		
			Hon L Yelich .....	1	42,852

## International travel expenditures of ministers, parliamentary secretaries, and ministers' staff

This statement presents the international travel expenditures incurred by ministers, parliamentary secretaries, and ministers' staff where the travel is required for departmental operational or program purposes only. These expenditures are charged to a special fund centre, created from

existing reference levels, within the minister's department or agency. These costs are not charged to the ministers' office therefore are not included on the Expenditure of ministers' offices table.

### INTERNATIONAL TRAVEL EXPENDITURES OF MINISTERS, PARLIAMENTARY SECRETARIES AND MINISTERS' STAFF

Ministry/Minister	Amount	Ministry/Minister	Amount
	\$		\$
<b>Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board—</b>		<b>Minister of Natural Resources—</b>	
Hon G Ritz .....	100,782	Hon J Oliver .....	103,709
<b>Minister of Citizenship, Immigration and Multiculturalism—</b>		<b>Minister of Public Safety and Emergency Preparedness—</b>	
Hon J Kenney .....	66,423	Hon V Toews .....	35,333
<b>Minister of the Environment—</b>		<b>Minister for Status of Women—</b>	
Hon P Kent .....	59,387	Hon R Ambrose .....	7,381
<b>Minister of Finance—</b>		<b>Minister of Transport, Infrastructure and Communities—</b>	
Hon J Flaherty .....	290,731	Hon D Lebel .....	11,246
<b>Minister of Fisheries and Oceans and Minister for the Atlantic Gateway—</b>		<b>President of the Treasury Board—</b>	
Hon K Ashfield .....	53,071	Hon T Clement .....	24,973
<b>Minister of Foreign Affairs—</b>		<b>Minister of Veterans Affairs—</b>	
Hon J Baird .....	216,944	Hon S Blaney .....	31,188
<b>Minister of Health—</b>		<b>Minister of State (Atlantic Canada Opportunities Agency) (La Francophonie)—</b>	
Hon L Aglukkaq .....	14,980	Hon B Valcourt .....	13,766
<b>Minister of Human Resources and Skills Development—</b>		<b>Minister of State (Finance)—</b>	
Hon D Finley .....	21,240	Hon T Menzies .....	22,183
<b>Minister of Industry—</b>		<b>Minister of State Foreign Affairs (Americas and Consular Affairs)—</b>	
Hon C Paradis .....	49,985	Hon D Ablonczy .....	46,941
<b>Minister of International Cooperation—</b>		<b>Minister of State (Science and Technology)—</b>	
Hon B Oda .....	168,962	Hon G Goodyear .....	39,544
<b>Minister for International Trade and Minister for the Asia-Pacific Gateway—</b>		<b>Minister of State (Small Business and Tourism)—</b>	
Hon E Fast .....	350,800	Hon M Bernier .....	21,410
<b>Minister of Justice and Attorney General of Canada—</b>		<b>Minister of State (Sport)—</b>	
Hon R Nicholson .....	21,093	Hon B Gosal .....	12,033
<b>Minister of Labour—</b>		<b>Minister of State (Transport)—</b>	
Hon L Raitt .....	55,287	Hon S Fletcher .....	8,285
<b>Minister of National Defence—</b>		<b>Minister of State (Western Economic Diversification)—</b>	
Hon P MacKay .....	246,587	Hon L Yelich .....	41,230
<b>Associate Minister of National Defence—</b>			2,192,772
Hon J Fantino .....	57,278		

# SECTION 11

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

## Other Miscellaneous Information

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## Foreign Affairs and International Trade Department

### EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

This statement presents expenditures such as hospitality and conference fees covered under the Department of Foreign Affairs and International Trade's (DFAIT) International Conference Allotment (ICA) that is approved by Cabinet to fund the protocol activities of the Governor General and the Prime Minister of Canada during official visits abroad. The

allotment also supports the participation of DFAIT Portfolio ministers and their official delegations in major multilateral international conferences defined as a congress, convention, briefing seminar or other formal gathering in one location outside Canada that deals with topics related to Government of Canada objectives.

Conferences and meetings	Amount
	\$
Prime Minister's Visit to Bern and Montreux (Switzerland) - Francophonie Summit and Bilateral Visit to Kyiv and Lviv (Ukraine) - October 2010	1,700
Prime Minister's Visit to Lisbon (Portugal) - NATO Summit - November 2010	7,620
Prime Minister's Visit to Yokohama (Japan) - Asia-Pacific Economic Cooperation (APEC) Summit 2010 - November 2010	21,830
Prime Minister's Visit to Deauville (France) - G8 Summit and Bilateral Visit to Athens and Kalavryta (Greece)	779,579
Prime Minister's Visit to Brasília and São Paulo (Brazil), Bogotá (Colombia), San José (Costa Rica) and to San Pedro Sula (Honduras)	1,169,390
Prime Minister's Visit to Trapani (Italy) and to Paris (France) - Libya Group Contact	242,931
Prime Minister's Visit to New York City (USA) - 10 <sup>th</sup> Anniversary Commemoration of September 11	109,085
Prime Minister's Visit to New York City (USA) - 66 <sup>th</sup> Session of the United Nations General Assembly (UNGA)	219,723
Prime Minister's Visit to Perth (Australia) - Commonwealth Heads of Government Meeting (CHOGM) 2011	836,688
Prime Minister's Visit to Cannes (France) - G20 Summit	455,844
Prime Minister's Visit to Honolulu (Hawaii) - Asia-Pacific Economic Cooperation (APEC) Summit 2011 and North American Leaders' Summit (NALS) (NALS' visit was cancelled)	675,247
Prime Minister's Visit to Bangkok (Thailand) - (visit was cancelled)	15,415
Prime Minister's Bilateral Visit to Washington, DC (USA)	56,630
Prime Minister's Visit to Tripoli (Libya) - (visit was cancelled)	69,805
Prime Minister's Visit to Davos (Switzerland) - World Economic Forum (WEF)	566,781
Prime Minister's Bilateral Visit to Beijing, Guangzhou and Chongqing (China)	972,134
Prime Minister's Visit to Valletta (Malta) - (visit was cancelled)	21,244
Prime Minister's Bilateral Visit to Bangkok (Thailand)	209,078
Prime Minister's Bilateral Visit to Tokyo and Sendai (Japan)	491,162
Prime Minister's Visit to Seoul (Korea) - Nuclear Security Summit	378,777
Start-up costs and advance team for the Prime Minister's Visit to Los Cabos (Mexico) - G20 Summit	138,505
Start-up costs and advance team for the Prime Minister's Visit to Camp David (USA) - G8 Summit and to Chicago (USA) - NATO Summit	75,713
Start-up costs and advance team for the Prime Minister's Visit to Washington (USA) - North American Leaders' Summit (NALS)	51,078
Start-up costs and advance team for the Prime Minister's Visit to Cartagena (Colombia) - Summit of the Americas (SOA)	302,390
Start-up costs and advance team for the Prime Minister's Bilateral Visit to Santiago (Chile)	86,690
Governor General's Visit to London (United Kingdom) - Royal Wedding 2011	19,566
Governor General's Visit to Guadalajara (Mexico) - Pan American Games 2011	36,037
Governor General's Visit to Kuala Lumpur (Malaysia), Hanoi (Vietnam) and to Singapore (Singapore)	528,306
Governor General's Visit to Prague (Czech Republic) - Funeral of Mr. Vaclav Havel	10,798
Start-up costs and advance team for Governor General's Visit to London (United Kingdom) - London Olympics games 2012 and Diamond Jubilee	123,852

# Foreign Affairs and International Trade

## Department

### EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

Conferences and meetings	Amount
	\$
Start-up costs and advance team for Governor General's Visit to Brasilia, Rio de Janeiro and Sao Paulo (Brazil) .....	84,576
Start-up costs and advance team for Governor General's Visit to Bridgetown (Barbados) .....	13,408
Start-up costs and advance team for Governor General's Visit to Port of Spain (Trinidad and Tobago) .....	20,683
Start-up costs and advance team for Governor General's Visit to Lille (France) - 95 <sup>th</sup> Anniversary of the Battle of Vimy Ridge .....	4,873
Minister of Foreign Affairs (MINA) Bilateral Visits (Visits Officers) .....	56,602
Minister of International Trade (MINT) Bilateral Visits (Visits Officers) .....	96,811
Minister of International Cooperation (MINE) Bilateral Visits (Visits Officers) .....	54,398
Minister of State of Foreign Affairs (Americas) (MSFA) Bilateral Visits (Visits Officers) .....	28,412
Minister of La Francophonie (Americas) Bilateral Visits (Visits Officers) .....	6,497
Canadian delegation to the International Summit on the Teaching Profession in New York (USA) .....	1,386
Canadian delegation to the Second High-Level Consultation on Education Collaboration between Canada and the People's Republic of China - Beijing (China) .....	31,242
La Francophonie to Paris (France) - 27 <sup>th</sup> session of the Ministerial Conference of La Francophonie (CMF) .....	9,639
Minister of Foreign Affairs (MINA) to Bali (Indonesia) - 18 <sup>th</sup> ASEAN Regional Forum .....	49,207
Minister of Foreign Affairs (MINA) to Berlin (Germany) - NATO Foreign Ministers Meeting .....	35,205
Minister of Foreign Affairs (MINA) to Big Sky, Montana (USA) - to the 17 <sup>th</sup> Asia-Pacific Economic Cooperation (APEC) .....	34,100
Minister of Foreign Affairs (MINA) to Brussels (Belgium) - Canadian Delegation for the NATO Foreign Ministers Meeting .....	8,401
Minister of Foreign Affairs (MINA) to Geneva (Belgium) - at the 17 <sup>th</sup> regular session of the UN Human Rights Council .....	27,624
Minister of Foreign Affairs (MINA) to Geneva (Belgium) - at the 18 <sup>th</sup> regular session of the UN Human Rights Council .....	16,026
Minister of Foreign Affairs (MINA) - Multi-lateral meetings - London (United Kingdom)/Tunis (Tunisia) .....	6,929
Minister of Foreign Affairs (MINA) to New York City (USA) - Canadian Delegation to 66 <sup>th</sup> Session of the United Nations General Assembly (UNGA) .....	367,166
Minister of Foreign Affairs (MINA) to Nuuk (Greenland) - 7 <sup>th</sup> Ministerial Meeting of the Arctic Council Foreign Ministers .....	51,721
Minister of Foreign Affairs (MINA) to Paris (France)- G8 Plus trans drug traffic .....	5,636
Minister of Foreign Affairs (MINA) to Paris (France) - 36 <sup>th</sup> Session of the General Conference of UNESCO .....	38,724
Minister of Foreign Affairs (MINA) to Vilnius (Lithuania) - Canadian Delegation for the OSCE Ministerial Council Meeting .....	32,901
Start-up cost - Minister of Foreign Affairs (MINA) to Washington (USA) - for the G8 Foreign Ministers' Meeting .....	654
Minister of International Trade (MINT) to Geneva (Belgium) - 8 <sup>th</sup> WTO Ministerial Conference .....	53,720
Minister of Foreign Affairs (MINA) - Canadian Delegation to Kuwait (Kuwait) - G8-Broader Middle East North Africa Forum for the Future .....	22,925
Minister of Foreign Affairs (MINA) to Dubrovnik (Croatia) - to attend the 6 <sup>th</sup> annual Croatia Summit .....	12,366
Minister of International Trade (MINT) to Paris (France) - OECD ministerial council meeting and informal gathering of World Trade Organization ministers .....	7,588
Minister of State of Foreign Affairs (Americas) (MSFA) to Guatemala City (Guatemala) - In Support of the Central America Security Strategy .....	40,747
Minister of State of Foreign Affairs (Americas) (MSFA) to San Salvador (El Salvador) - 41 <sup>st</sup> General Assembly of the Organization of American State (OAS) .....	64,792
Minister of State of Foreign Affairs (Americas) (MSFA) to Montevideo (Uruguay) - Inter-American Development Bank annual meeting .....	7,746

## Foreign Affairs and International Trade Department

### EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	\$
Minister of State of Foreign Affairs (Americas) (MSFA) to Asuncion (Paraguay) - Government of Canada representation at the bicentennial anniversary of Paraguay's independence .....	27,485
Minister of Foreign Affairs (MINA) to Vatican City (Holy See) - Canadian delegation to the elevation of Archbishop Thomas Collins of Toronto to the Cardinalate. ....	38,382
Minister of Foreign Affairs (MINA) to Riyadh (Saudi Arabia) - Expenses for travel to Saudi Arabia by the Minister of Justice, following the death of the Crown Prince .....	23,015
Minister of State of Foreign Affairs (Americas) (MSFA) to Buenos Aires (Argentina) - for the presidential inauguration of Cristina Fernandez de Kirchner .....	15,413
Minister of Foreign Affairs (MINA) to Abuja (Nigeria) - Canadian Participation at the inauguration of President-elect of Nigeria, Goodluck Ebele Jonathan .....	12,686
Minister of Foreign Affairs (MINA) to Yomoussoukro (Côte d'Ivoire) - Canadian participation at the inauguration of the President of Côte d'Ivoire .....	16,614
Minister of Foreign Affairs (MINA) to Guatemala City (Guatemala) - Canadian Participation at the Inauguration of President of Guatemala, Otto Pérez Molina. ....	10,306
Minister of State of Foreign Affairs (Americas) (MSFA) to Port-au-Prince (Haiti) - Canadian delegation to the presidential inauguration .....	12,513
Minister of Foreign Affairs (MINA) to Lima (Peru) - Canadian delegation to the Peruvian presidential inauguration .....	20,002
Minister of Foreign Affairs (MINA) to Juba (South Sudan) - Canadian participation at the Independence Day ceremony of the Republic of South Sudan .....	22,600
Total .....	10,165,319

## Foreign Affairs and International Trade Department

### TRAVEL EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

This statement presents the travel expenditures covered under the International Conference Allotment (ICA). This allotment is described in the statement of “Expenditures for Canadian Representation at International Conferences and Meetings” found in section 11 of this Volume.

Generally, the ICA does not support the expenses of ministers and staff from other government departments, provincial and territorial representatives and private sector advisors or academic observers which are usually self-funded and not chargeable to the ICA. Therefore, this statement only

includes costs charged to the ICA by the Department of Foreign Affairs and International Trade (DFAIT). Delegates from other government departments are listed for information purposes only.

Costs charged to the ICA are part of the operating budget of DFAIT, and therefore are not included in the statements in section 10 of this Volume titled “Travel expenses of ministers and parliamentary secretaries” and “International travel expenditures of ministers, parliamentary secretaries and ministers’ staff”.

	\$		\$
<i>Prime Minister's Visit to Lisbon (Portugal) - NATO Summit - November 2010</i> .....	7,620	Prime Minister's Office	
<i>Prime Minister's Visit to Yokohama (Japan) - Asia-Pacific Economic Cooperation (APEC) Summit 2010 - November 2010</i> .....	21,830	Barrett A., Campbell A., Cheung H., Fletcher J., Hannaford N., Hunt J., Larlee L., MacDonald K., MacIntyre S., Mohamed A., Novak R., Raj S., Ransom J., Ricciuto G., Robertson D., Sheehy M., Soudas D., Staley S., Van Vugt A.	
<i>Prime Minister's Visit to Deauville (France) - G8 Summit and Bilateral Visit to Athens and Kalavryta (Greece)</i> .....	589,843	Privy Council Office	
House of Commons		Bazin E., Bourély N., Brooman K., Chagnon A., Cloutier B., Gaudreault S., Hogan C., Larocque D., Legros G., Lemire M., Pappas C., Picard A., Pilon T., Prusakowski T., Tremblay E., Wilson T.	
Harper Rt. Hon. S.J., Baird Hon. J., Clement Hon. T., Menegakis C.		Foreign Affairs and International Trade Canada	
Prime Minister's Office		Alvarez-Valadez E., Babcock J., Barahona A., Bonilla I., Boucher C., Boyoli F., Calix G., Carpentier R., Christopher L., Cruz E., Dalby L., Doré L., Dubé M.C., Emsley A., Farber S., Ferraris N., Fraser D., Frick L., Gazol J., Guérin M., Guillen M., Huot-Bolduc F., Hussanein A., Irias V., Lambert D., Larabie Con. Gen. C., Larocque N., Lau J.L., MacKay Amb. C., Mateo R., Midence J., Munro H., Philippe M., Quan J., Ramos S., Reeder N., Rodriguez C., Sacca C., Salinas L., Salinas R., Silva L., Skabar L., Taylor A., Valladares M., White J.	
Barrett A., Belous D., Campbell A., Cheung H., Doucet A., Fletcher J., Gerson V., Hannaford N., Hunt J., MacDonald K., MacDougall A., Mohamed A., Propp J., Ransom J., Ricciuto G., Soudas D., Staley S., Van Vugt A., Wright N.		Department of National Defence	
Privy Council Office		Bergeron R., Beriault J., Bissonnette B., Boisvert J., Earle P., Elliot S., Gauthier-Brousseau C., Lebel A., MacKinnon A., Perasoll H., Pourchez C., Shannon M., Sooley T., Thom J., Ward D., Wasser Dr. E., Yetter A., Zwicker R.	
Bossenmaier G., Bowman A., Carrière C., Gaudreault S., Graham D., Laforest E., Larocque D., Laurin A., Legros G., Lemire M., Prusakowski T., Senay C., Tremblay E.		Public Works and Government Services Canada	
Foreign Affairs and International Trade Canada		Arias J., Bakos M., Guerrero N., Rangel G., Youssef F.	
Angell D., Bacile R., Bellos T., Brodeur Y., Butler K., Cainer O., Chastenay C., Christie K., Cossette G., Dimic N., Garson R., Gompf J., Guimond P., Lambert D., Larocque F., Lortie Amb. M., Mongrain N., Munro H., Parizeau J.-F., Pierre-David J., Plunkett S., Séguin W., Theriault G., Thissen S., Vachon A., Vincent J.		Others	
Department of National Defence		Cartmill C., Castelli R., Dorion E., Goldberg D., Stephenson C., Waugh R.	
Beaufay D.J., Cliché M., Comeau M., Montague Dr. M., Pelletier S., Séguin R., Shannon M., Thom J.		<i>Prime Minister's Visit to Trapani (Italy) and to Paris (France) - Libya Group Contact</i> .....	170,100
Public Works and Government Services Canada		House of Commons	
Nakamura-Brunet S., Ponomarev A.		Harper Rt. Hon.S.J., Baird Hon. J.	
Treasury Board of Canada Secretariat		Prime Minister's Office	
Vanderhoeck K.		Atwood M., Barrett A., Belous D., Hunt J., Larlee L., MacDonald K., MacIntyre S., Novak R., Raj S., Ransom J., Ricciuto G., Robertson D., Soudas D., Van Vugt A.	
Finance Canada			
Stewart R.			
Others			
Aroutzidis N., Balabanos B., Gerolymatos A., Harper L., Hefford J., Koumettis N., Mailis Dr. A., Manolikakis G., Miller G., Poulin-Nadeau M.P.			
<i>Prime Minister's Visit to Brasília and São Paulo (Brazil), Bogotá (Colombia), San José (Costa Rica) and to San Pedro Sula (Honduras)</i> .....	940,848		
House of Commons			
Harper Rt. Hon. S.J., Ablonczy Hon. D., Ambrose Hon. R., Baird Hon. J., Fast Hon. E., Hoback Hon. R.			



## Foreign Affairs and International Trade Department

### TRAVEL EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Privy Council Office		Foreign Affairs and International Trade Canada	
Bazinet E., Cloutier B., Graham D., Hogan C.,		Angell D., Bacile R., Balint T., Berman M.,	
Larocque D., Legros G., Lemire M.,		Bretzlaff A., Cainer O., Cléroux J.,	
Mulawysbyn A., Prusakowski T., Rigby S.,		Coleman R., Deacon J., Gagné S.,	
Tremblay E.		Gervais C., Hayes M., Johnson M.,	
Foreign Affairs and International Trade Canada		Kennedy P., Kern M., Lake C.,	
Allder S., Ballingall J., Bordonaro F., Coe A.,		McKinnon D., McLean R., Nicoloff O.,	
D'Annunzio A.M., Denne D., Fox Amb. J.,		Pinney S., Reardon M., Robertson J.,	
Huot-Bolduc F., Marghella A., Masetti M.,		Ryg A., Saint-Jacques G., Sautner J.,	
Michelangeli B., Munro H., Pilotti M.,		Small H.C. M., Trinder C., Wallace J.	
Pistidda E., Rezanoff S., Scano P.,		Department of National Defence	
Thériault G., Valicenti M.		Arroyo-Torres Cpl. S., Cooper Sgt. L.,	
Department of National Defence		MacDonald Cpl. T., Thom J., Wasser Dr. E.	
Hamilton K., Montagne Dr. M., Séguin D.		Other	
Others		Harper L.	
Beck J., Picard B.		<i>Prime Minister's Visit to Cannes (France) -</i>	
<i>Prime Minister's Visit to New York City (USA) -</i>		<i>G20 Summit</i> .....	180,716
<i>10<sup>th</sup> Anniversary Commemoration of September 11</i> .....	79,746	House of Commons	
House of Commons		Harper Rt. Hon. S.J., Flaherty Hon. J.	
Harper Rt. Hon.S.J.		Prime Minister's Office	
Prime Minister's Office		Atwood M., Cheung H., Gerson V., Hannaford N.,	
Belous D., Fletcher J., Gerson V., Hunt J.,		Hunt J., Larlee L., Leyenaar K., MacDougall A.,	
Larlee L., MacDougall A., Novak R.,		Mohamed A., Raj S., Ransom J., Russell A.,	
Ransom D., Vallée C.		Speer S., Vallée C., Van Vugt A., Vanstone D.	
Privy Council Office		Privy Council Office	
Legros G., Picard A., Pilon T.		Cloutier B., Graham D., Hogan C., Kowalik C.,	
Foreign Affairs and International Trade Canada		Larocque D., Laurin A., Legros G., Savard M.,	
Munro H.		Tremblay E.	
Department of National Defence		Foreign Affairs and International Trade Canada	
Jensen D., Lutes C., Ruth P., Wasser Dr. E.		Arbeiter R., Bardou M., Béland F., Cambus M.,	
Other		Catellier R., Chrisite K., Fares H., Gagnon J.-H.,	
Harper L.		Gagnon V., Gompf J., Goodlet C., Ieraci J.-D.,	
<i>Prime Minister's Visit to New York City (USA) - 66<sup>th</sup> Session</i>		Jean P.-D., Lambert D., Larouche-Sauveur A.,	
<i>of the United Nations General Assembly (UNGA)</i> .....	215,125	Lévesque L., Lortie Amb. M., Matijevitch M.,	
House of Commons		Modanu M., Parizeau J.-F., Sanchez C.,	
Harper Rt. Hon.S.J.		Séguin W., Smith N., St-Onge M.,	
Prime Minister's Office		Thériault G., Vachon A., Vasseur L.,	
Barrett A., Belous D., Fletcher J., Hunt J., Larlee L.,		Verret R., Vincent J.	
MacDougall A., Ransom D., Robertson D., Vallée C.,		Department of National Defence	
Van Vugt A., Winterburn M.		McDonald L., Patzer A., Simoneau V., Thom J.,	
Privy Council Office		Wasser Dr. E.	
Bazinet E., Graham D., Hogan C., Larocque D.,		Finance Canada	
Lemire M., Whittaker R., Wilson T.		Greer S., Rochon P.	
Foreign Affairs and International Trade Canada		Other	
Munro H.		Harper L.	
Department of National Defence		<i>Prime Minister's Visit to Honolulu (Hawaii) - Asia-Pacific</i>	
Khan A., Schlatter W., Sehn B.		<i>Economic Cooperation (APEC) Summit 2011 and North</i>	
<i>Prime Minister's Visit to Perth (Australia) -</i>		<i>American Leaders' Summit (NALS) (NALS' visit was</i>	
<i>Commonwealth Heads of Government Meeting</i>		<i>cancelled)</i> .....	489,340
<i>(CHOGM) 2011</i> .....	403,982	House of Commons	
House of Commons		Harper Rt. Hon. S.J., Baird Hon. J., Fast Hon. E.	
Harper Rt. Hon. S.J., Baird Hon. J., Hiebert R.,		Prime Minister's Office	
Segal Sen. H.		Barrett A., Belous D., Cheung H., Gerson V.,	
Prime Minister's Office		Hunt J., Larlee L., MacDonald K., MacIntyre S.,	
Atwood M., Barrett A., Cheung H., Fletcher J.,		McGuigan A., Mohamed A., Novak R., Persichilli A.,	
Gerson V., Hannaford N., Hunt J., MacDonald K.,		Ransom D., Ricciuto G., Robertson D.,	
MacDougall A., Novak R., Ransom J., Robertson D.,		Thompson J., Tomala A., Vallée C.,	
Russell A., Speer S., Vallée C., Van Vugt A.		Van Vugt A., Winterburn M.	
Privy Council Office		Privy Council Office	
Burley R., Graham D., Hogan C., Larocque D.,		Bourély N., Brooman K., Gaudreault S., Graham D.,	
Legros G., MacDougall P., Picard A.,		Hannan M.-L., Hogan C., Larocque D., Legros G.,	
Pilon T., Savard M., Tremblay E.		Lemire M., Rigby S.	



# Foreign Affairs and International Trade Department

## TRAVEL EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Foreign Affairs and International Trade Canada		Foreign Affairs and International Trade Canada	
Amarawardea S., Bacile R., Boucher C., Bowman B.,		Bacile R., Björnsdóttir O., Blanchard J., Boucher C.,	
Burney I., Callahan C., Calvert P., Chen J.,		Cainer O., Capparuccini-Rosellini G., Christie B.,	
Delaprée F., Doer Amb. G., Gawreletz S.,		Djelosevic S., Hanold C., Hunziker W., Husny R.,	
Genois C., Graham T., Hawkins B., Hradecky S.,		Meo-Thian D., Munro H., Parizeau J.-F., Pirouz M.,	
Jones J., Locke K., Lynch M., MacKay D.,		Rey M., Ryan K., Sanchez C., Santi Amb. R.,	
MacKay J., Mayrand H., McCann P., McCaskill A.,		Valdes J.-P.	
Mowatt M., Plunkett C., Provencher A.,		Department of National Defence	
Rice Madan L., Roberts A., Seimens R., Serar A.,		Bastarache J., Boucher D., Cockburn Dr. J.,	
Skabar L., Sunderland S., Suter C., Turner M.,		Doyle K., Mulligan N., Thom J.	
Wallace J.-L., Walters C., Williams M.,		<i>Prime Minister's Bilateral Visit to Beijing, Guangzhou and</i>	
Zandberg D.		<i>Chongqing (China)</i> . . . . .	725,475
Department of National Defence		House of Commons	
Bernicky S., Cockburn Dr. J., Lalonde G., O'Brien S.,		Harper Rt. Hon. S.J., Baird Hon. J., Carmichael J.,	
Stevenson Capt. R., Thom J.		Chong Hon. M., Fast Hon. E., Kramp D., Leung C.,	
Public Works and Government Services Canada		Menegakis C., Oliver Hon. J., Ritz Hon. G.,	
Graham I., Guerro N., Situ M.		Wong Hon. A., Young W.	
Other		Prime Minister's Office	
Harper L.		Atwood M., Barrett A., Belous D., Cheung H.,	
<i>Prime Minister's Visit to Bangkok (Thailand) - (visit was</i>		Fletcher J., Gerson V., Hannaford N., Hunt J.,	
<i>cancelled)</i> . . . . .	12,100	Larlee L., MacDonald K., MacDougall A.,	
Privy Council Office		McGuigan A., Mohamed A., Novak R., Paquet J.,	
Bazin E., Burley R., Picard A., Prusakowski T.		Persichilli A., Raj S., Ransom D., Ransom J.,	
Foreign Affairs and International Trade Canada		Ricciuto G., Robertson D., Tomala A., Vallée C.,	
Munro H.		Van Vugt A., Vanstone D.	
<i>Prime Minister's Bilateral Visit to Washington, DC (USA)</i> . . . . .	50,119	Privy Council Office	
House of Commons		Bazin E., Brooman K., Burley R., Cloutier B.,	
Harper Rt. Hon. S.J., Baird Hon. J.		Gaudreault S., Graham D., Hogan C.,	
Prime Minister's Office		Krisciunas P., Larocque D., Legros G.,	
Belous D., Cheung H., Fletcher J., Fraser C.,		Lemire M., Picard A., Pilon T.,	
Hannaford N., Hunt J., MacDougall A.,		Prusakowski T., Rigby S., Tremblay E.	
McGuigan A., Mohamed A., Persichilli A.,		Foreign Affairs and International Trade Canada	
Ransom J., Vallée C., VanderVeer S., White M.,		Barth B., Berlanga P., Bostwick D., Boucher C.,	
Wright N.		Calvert P., Chandani F., Clark-Grignon A.,	
Privy Council Office		Gao Y., Gaulin R., Godin D., Gu C., Han L.,	
Cloutier B., Hogan C., Pappas C., Pilon T.,		Hensler C., Husny R., Kane L., Kruger M.,	
Rigby S., Tremblay E.		Lafrenière F., Lavoie J., Le F., Lu A.,	
Foreign Affairs and International Trade Canada		McCubbing R., McDowell M., McLaughlin S.,	
Bacile R., Lambert D., Lavoie J.		McMullen D., Mulroney Amb. D., Munro H.,	
Department of National Defence		Murphy B., Nadeau C., Nguyen B., Ong S.,	
Howard T., McGrath D., Pratte S.		Ottom M., Popic M., Racine A., Reeves J.,	
<i>Prime Minister's Visit to Tripoli (Libya) - (visit was</i>		Rheault Con. Gen. P., Skabar L., Snider C.,	
<i>cancelled)</i> . . . . .	64,623	Srivastava R.P., Teo O., Tian D., Thissen S.,	
Prime Minister's Office		Tucceri S., Van Vlasselae R., Veitch A.,	
Raj S.		Vervae C., Wang D., Wu A., Wu L., Yao E.	
Privy Council Office		Department of National Defence	
Prusakowski T.		Durand M., Hutchinson H., Morency M.,	
Foreign Affairs and International Trade Canada		Morgan C., Pike J., Thom J., Wasser Dr. E.,	
Guérin M., Johnston D.		Wong H.	
<i>Prime Minister's Visit to Davos (Switzerland) - World</i>		Public Works and Government Services Canada	
<i>Economic Forum (WEF)</i> . . . . .	420,105	He M., Jackson C., Situ M., Shao W., Sperer G.,	
House of Commons		Zhu K.Q.	
Harper Rt. Hon. S.J., Baird Hon. J., Fast Hon. E.		Agriculture and Agri-Food Canada	
Prime Minister's Office		Asnong E., Gairdner A., Murdoch M.,	
Atwood M., Belous D., Cheung H., Fraser C.,		Shellenberg R.	
Hunt J., Larlee L., MacDougall A., MacIntyre S.,		Natural Resources	
Paquet J., Raj S., Ransom J., Ricciuto G.,		Best P., Drabkin N.	
Van Vugt A., VanderVeer S., Winterburn M.,		Minister of State (Seniors)	
Wright N.		Wolff C., Yousif J.	
Privy Council Office		Others	
Bazin E., Cloutier B., Graham D., Hogan C.,		Anderson I., Anwar H., Asnong E., Beaudoin P.,	
Kowalik C., Larocque D., Legros G., Lemire M.,		Buth J., Chakma Dr. A., Chan D., Chang J.,	
Pilon T.		Chen N., Chen Y., Cheung Dr. M.T., Cook R.,	
		Coutu M., Da Pont G., Daniel P., Dee D.,	
		Everson J., Ferguson B., Gao D., Gao H.,	

## Foreign Affairs and International Trade Department

### TRAVEL EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Gitzel T., Glotman B., Harper L., Jackson L., Jones R., Kan A., Kayne D., Ketchum H., Kwok M., Lam S.N., Lamarre P., Leon P., Li L., Li X., Lindsay D., Lo A., Lopez J., McDonald R., Mitchelmore L., Oh V., Read B., Schellenberg D., Schellenberg R., Shi L., Shu C., Sterling M., Sun G., Tse Rev. D., Toews T., Vandervalk S., Wall T., Wang X., Wang Y., Watts P., White I., White W., Wong Dr. J.Y.K., Wright P., Yu S., Zhang B., Zhou A.		Foreign Affairs and International Trade Canada Beaulieu S.-E., Berlanga P., Boucher C., Burton C., Campbell G., Ejima M., Fraser M., Fried Amb. J., Giesbrecht S., Gill L., Hong P., Hum F., Huot-Bolduc F., Kanao K., Machel J., Matsumoto Y., Mochizuki A., Morrison B., Nagai E., Palmer R., Peters L., Rogers R., Ruel P., Schroeder A., Shimizu I., Shimizu T., Terauchi M.	
<i>Prime Minister's Visit to Valletta (Malta) - (visit was cancelled)</i> .....	21,068	Department of National Defence Benoit V., Cockburn Dr. J., Thom J., Wallace D.	
Prime Minister's Office		Public Works and Government Services Canada Bond C., Kondo M., McNeely C., Nakamura-Brunet S., Utsunomiya S., Yasutake Y.	
Raj S.		Canadian International Development Agency Clarissa L.	
Privy Council Office		Agriculture and Agri-Food Canada Gairdner A., Murdoch M.	
Brooman K., Laurin A.		<i>Prime Minister's Visit to Seoul (Korea) - Nuclear Security Summit</i> .....	317,713
Foreign Affairs and International Trade Canada Bucalossi P., Ferrero D., Huot-Bolduc F., Marwick J., Pigozzo M., Strussione P.		House of Commons Harper Rt. Hon.S.J., Baird Hon. J., Brown P., Fast Hon. E., Ritz Hon. G., Saxton A.	
<i>Prime Minister's Bilateral Visit to Bangkok (Thailand)</i> .....	174,070	Prime Minister's Office Atwood M., Barrett A., Belous D., Cheung H., Fletcher J., Fraser C., Hunt J., Larlee L., MacDonald K., MacDougall A., McGuigan A., Mohamed A., Mohamed A., Novak R., Paquet J., Raj S., Ransom D., Ransom J., Ricciuto G., Robertson D., Russell A., Tomala A., Vallée C., Van Vugt A., Vaux J., Winterburn M.	
House of Commons		Privy Council Office Bazin E., Bourély N., Brennan N., Burley R., Gaudreault S., Graham D., Hogan C., Kempf R., Krisciunas P., Larocque D., Laurin A., Legros G., Mulawshyn A., Picard A., Pilon T., Prusakowski T., Rivard I., Tremblay E.	
Harper Rt. Hon.S.J., Baird Hon. J., Brown P., Fast Hon. E., Saxton A.		Foreign Affairs and International Trade Canada Boucher C., Guérin M., Hong P., Rogers R.	
Prime Minister's Office		Department of National Defence Buck MCpl. P., Campbell Sgt. V., Cockburn Dr. J., Thom J.	
Atwood M., Barrett A., Belous D., Cheung H., Fletcher J., Fraser C., Hunt J., Larlee L., MacDonald K., MacDougall A., McGuigan A., Mohamed A., Novak R., Paquet J., Raj S., Ransom D., Ransom J., Ricciuto G., Robertson D., Russell A., Tomala A., Vallée C., Van Vugt A., Vaux J., Winterburn M.		Public Works and Government Services Canada Gonzalez A., Kweon S.	
Privy Council Office		Agriculture and Agri-Food Canada Gairdner A., Murdoch M.	
Bazin E., Bourély N., Brennan N., Burley R., Elcock W., Gaudreault S., Graham D., Hogan C., Kempf R., Krisciunas P., Larocque D., Laurin A., Legros G., Mulawshyn A., Picard A., Pilon T., Prusakowski T., Rivard I., Tremblay E.		<i>Start-up costs and advance team for the Prime Minister's Visit to Los Cabos (Mexico) - G20 Summit</i> .....	80,595
Foreign Affairs and International Trade Canada Boucher C., Hong P., Lambert D., Rogers R.		Foreign Affairs and International Trade Canada Hemingway S., Kern M.	
Department of National Defence Cockburn Dr. J., Roberts G., Thom J., Wadham M.		<i>Start-up costs and advance team for the Prime Minister's Visit to Camp David (USA) - G8 Summit and to Chicago (USA) - NATO Summit</i> .....	75,307
Others		Privy Council Office Brooman K.	
Darch J., Muhlhauser C., Parent M.		Foreign Affairs and International Trade Canada Kern M., Nasser H., Skabar L., Tan D.	
<i>Prime Minister's Bilateral Visit to Tokyo and Sendai (Japan)</i> .....	264,158	<i>Start-up costs and advance team for the Prime Minister's Visit to Washington (USA) - North American Leaders' Summit (NALS)</i> .....	11,193
House of Commons		Prime Minister's Office MacDonald K.	
Harper Rt. Hon. S.J., Baird Hon. J., Brown P., Fast Hon. E., Oda Hon. B., Ritz Hon. G., Saxton A.			
Prime Minister's Office			
Atwood M., Barrett A., Belous D., Cheung H., Fletcher J., Fraser C., Hunt J., Larlee L., MacDonald K., MacDougall A., McGuigan A., Mohamed A., Novak R., Paquet J., Raj S., Ransom D., Ransom J., Ricciuto G., Robertson D., Russell A., Tomala A., Vallée C., Van Vugt A., Vaux J., Winterburn M.			
Privy Council Office			
Bazin E., Bourély N., Brennan N., Burley R., Gaudreault S., Graham D., Hogan C., Kempf R., Krisciunas P., Larocque D., Laurin A., Legros G., Mulawshyn A., Pilon T., Rivard I., Tremblay E.			

## Foreign Affairs and International Trade Department

### TRAVEL EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	\$		\$
Privy Council Office		<i>Governor General's Visit to Prague (Czech Republic) -</i>	
Cloutier B., Lemire M., Picard A.		<i>Funeral of Mr. Vaclav Havel. ....</i>	10,143
Foreign Affairs and International Trade Canada		Johnston D. His Excellency the Rt. Hon.	
Munro H.		Government House	
<i>Start-up costs and advance team for the Prime Minister's</i>		Beaudry LCol. S., Wallace S.	
<i>Visit to Cartagena (Colombia) - Summit of the Americas</i>		Foreign Affairs and International Trade Canada	
<i>(SOA). ....</i>	300,359	Benson I.	
Foreign Affairs and International Trade Canada		Department of National Defence	
Caouette P., Castillo M., Cohen S., Huot-Bolduc F.,		Hennessy Capt. D.	
Kern M., La Boissonnière F., Marriott W.,		<i>Start-up costs and advance team for Governor General's</i>	
Raudsepp-Hearne R., Segura N., Uribe C.,		<i>Visit to London (United Kingdom) - London Olympics</i>	
Van Batten S.		<i>games 2012 and Diamond Jubilee. ....</i>	1,363
<i>Start-up costs and advance team for the Prime Minister's</i>		Government House	
<i>Bilateral Visit to Santiago (Chile) ....</i>	80,457	Létourneau M.-È., Mousseau D.	
Prime Minister's Office		Foreign Affairs and International Trade Canada	
Fraser C., Larlee L., Mohamed A.		Lachance A.	
Privy Council Office		Department of National Defence	
Brooman K.		Cadieux Capt. S., Lafontaine Lt (N) J.	
Foreign Affairs and International Trade Canada		<i>Start-up costs and advance team for Governor General's</i>	
Munro H.		<i>Visit to Brasilia, Rio de Janeiro and Sao Paulo</i>	
<i>Governor General's Visit to London (United Kingdom) -</i>		<i>(Brazil) ....</i>	69,408
<i>Royal Wedding 2011 ....</i>	2,472	Government House	
Johnston D. His Excellency the Rt. Hon.,		Brambley K., Charrette J., Mousseau D.	
Johnston S. Her Excellency		Foreign Affairs and International Trade Canada	
Government House		Asselin A.-K., Bacile R., Barrett T., Bender R.,	
Charette J., Helmes-Hayes P., Wallace S.		Bertacini S., Bonatto M., Brandenberger F.,	
Foreign Affairs and International Trade Canada		Bystryk H., Colen J., Dann A., Dickie A.,	
Lachance A.		Hopkins T., Huber M., Krell A., Lachance A.,	
Department of National Defence		Mackechnie N., Oliveira V., Orlandi P., Pereira L.,	
Gouin Sgt. S., Hennessy Cpt. D.		Pimentel L., Prefontaine B., Racine A., Rosa C.,	
<i>Governor General's Visit to Guadalajara (Mexico) -</i>		Thrasher D.	
<i>Pan American Games 2011 ....</i>	32,165	Department of National Defence	
Johnston D. His Excellency the Rt. Hon.		Thomas Capt. M.	
Government House		<i>Start-up costs and advance team for Governor General's</i>	
Anctil N., Charette J., Létourneau M.-È., Wallace S.		<i>Visit to Bridgetown (Barbados) ....</i>	13,301
Foreign Affairs and International Trade Canada		Government House	
Hartery L., Lachance A., St-Jean Sgt. B., Zaleta J.		Charrette J., Mousseau D.	
Department of National Defence		Foreign Affairs and International Trade Canada	
Duchesne Sgt. R., Thomas Cpt. M.		Huber M., Lachance A.	
Public Works and Government Services Canada		Department of National Defence	
Del Castillo C.		Hennessy Capt. D.	
<i>Governor General's Visit to Kuala Lumpur (Malaysia),</i>		<i>Start-up costs and advance team for Governor</i>	
<i>Hanoi (Vietnam) and to Singapore (Singapore) ....</i>	407,085	<i>General's Visit to Port of Spain (Trinidad and</i>	
Johnston D. His Excellency the Rt. Hon.		<i>Tobago) ....</i>	17,749
Government House		Government House	
Brambley K., Charette J., Jaton P., Lavigne C.,		Charrette J., Mousseau D.	
Létourneau M.-È., MacIntyre C., Mousseau D.		Foreign Affairs and International Trade Canada	
House of Commons		Huber M., Lachance A.	
Obhrai D., Saxton A.		Department of National Defence	
Foreign Affairs and International Trade Canada		Hennessy Capt. D.	
Chatsis Amb. D., Dattels G., Donnelly J., Fortier M.,		<i>Start-up costs and advance team for Governor General's</i>	
Guérin M., Huber M., Huot-Bolduc F., Lachance A.,		<i>Visit to Lille (France) - 95<sup>th</sup> Anniversary of the Battle of</i>	
Le Blein C., Le V.S., Lessard M.V., Lesueur F.,		<i>Vimy Ridge ....</i>	4,874
McGovern P., Mukhopadyay Con. Gen. A.,		Government House	
Nguyen T.K.O., Nguyen T.T.H., Smith A., Stone J.,		Anctil N.	
Victor L., Vu T.H.A.		Foreign Affairs and International Trade Canada	
Department of National Defence		Racine A., Sanchez C., Verret R.	
Bouchard Maj. B., Canuel MCpl. M.-È., Curtis Capt. T.,		Department of National Defence	
Duchesne Sgt. R., Duong Capt. A., Lafontaine Lt (N) J.,		Cadieux Capt. S.	
Roy MWO C., Smith Cpl. N., Veillette MCpl. D.		<i>Minister of Foreign Affairs (MINA) Bilateral Visits (Visits</i>	
Public Works and Government Services Canada		<i>Officers) ....</i>	47,776
Khanh L.V., Leow L.J., Luong Q.L., Nguyen V.T.,		Foreign Affairs and International Trade Canada	
Tran T.P.T.		Bacile R., Lambert D.	
Others			
Beatty Hon. P., Davidson P., Gupta K., Jung J.G.,			
Luong H.V., McDougall J.R., Patry G., Thuy K.			



## Foreign Affairs and International Trade Department

### TRAVEL EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>Minister of International Trade (MINT) Bilateral Visits (Visits Officers)</i> .....	76,370	<i>Minister of Foreign Affairs (MINA) to Geneva (Belgium) - at the 18<sup>th</sup> regular session of the UN Human Rights Council</i> .....	1,984
Foreign Affairs and International Trade Canada		Foreign Affairs and International Trade Canada	
Boucher C., Lambert D.		Anderson L., Kouany U.	
<i>Minister of International Cooperation (MINE) Bilateral Visits (Visits Officers)</i> .....	45,050	<i>Minister of Foreign Affairs (MINA) - Multi-lateral meetings - London (United Kingdom) / Tunis (Tunisia)</i> .....	6,929
Foreign Affairs and International Trade Canada		House of Commons	
Berlanga P., Guérin M.		Baird Hon. J.	
<i>Minister of State of Foreign Affairs (Americas) (MSFA) to Bilateral Visits (Visits Officers)</i> .....	22,463	Foreign Affairs and International Trade Canada	
Foreign Affairs and International Trade Canada		Cainer O.	
Benson I.		<i>Minister of Foreign Affairs (MINA) to New York City (USA) - Canadian Delegation to 66<sup>th</sup> Session of the United Nations General Assembly (UNGA)</i> .....	280,328
<i>Minister of La Francophonie (Americas) Bilateral Visits (Visits Officers)</i> .....	4,379	House of Commons	
Foreign Affairs and International Trade Canada		Ablonczy Hon. D., Baird Hon. J., Obhrai D., Oda Hon. B.	
Guérin M.		Foreign Affairs and International Trade Canada	
<i>Canadian delegation to the International Summit on the Teaching Profession in New York (USA)</i> .....	1,386	Angell D., Bacile R., Benson I., Berlanga P., Brouard-Duault C., Buck K., Day C., Dimic N., Gagnon Y., Gilbert A., Giokas G., Hong P., Inyangudor I., Jelinski C., Johnson A., Marchuck L., Marland K., Milot R., Nicoloff O., Peci L., Reeder N., Ruta J., Sinclair D., Venner G., Walma M., Wiley V.	
Department of Education		<i>Minister of Foreign Affairs (MINA) to Nuuk (Greenland) - 7<sup>th</sup> Ministerial Meeting of the Arctic Council Foreign Ministers</i> .....	44,301
Currie Hon. D.		House of Commons	
Council of Ministers of Education (Canada)		Aglukka Hon. L.	
Buteau D., Macdonald A.		Foreign Affairs and International Trade Canada	
<i>Canadian delegation to the Second High-Level Consultation on Education Collaboration between Canada and the People's Republic of China - Beijing (China)</i> .....	28,296	Bacile R., Cossette G., Kadas R., Mcguigan A., Morton S., Normand G., Patterson Sen. D., Riordon S., Rodgers C., Vanderloo C.	
Department of Education		<i>Minister of Foreign Affairs (MINA) to Paris (France) - G8 meeting on transnational trafficking in narcotics</i> .....	5,636
Jennex Hon. R., Pendfound R.		Foreign Affairs and International Trade Canada	
Council of Ministers of Education (Canada)		Walma M.	
Baldwin N., Chow R., Manca-Mangoff A., Parkin A.		<i>Minister of Foreign Affairs (MINA) to Paris (France) - 36<sup>th</sup> Session of the General Conference of UNESCO</i> .....	38,724
<i>La Francophonie to Paris (France) - 27<sup>th</sup> Session of the Ministerial Conference of La Francophonie (CMF)</i> .....	9,639	Department of Education and Early Childhood Development	
House of Commons		MacDonald Dr. A.	
Valcourt Hon. B.		Foreign Affairs and International Trade Canada	
Foreign Affairs and International Trade Canada		Bisson V.	
Guérin M., Leclerc M., Nicoloff O.		Council of Ministers of Education (Canada)	
<i>Minister of Foreign Affairs (MINA) to Bali (Indonesia) - 18<sup>th</sup> ASEAN Regional Forum</i> .....	38,534	Courchesne M., Manca-Mangoff A.	
House of Commons		Others	
Baird Hon. J.		Meisen A., Walden D.	
Foreign Affairs and International Trade Canada		<i>Minister of Foreign Affairs (MINA) to Vilnius (Lithuania) - Canadian Delegation for the OSCE Ministerial Council Meeting</i> .....	32,271
Lacasse J.-F., Macartney K., Roth R., Sinclair D.		House of Commons	
<i>Minister of Foreign Affairs (MINA) to Berlin (Germany) - NATO Foreign Ministers Meeting</i> .....	35,119	Baird Hon. J.	
House of Commons		Foreign Affairs and International Trade Canada	
Cannon Hon. L.		Bacile R., Buck K., Cainer O., Lavoie J., Richardson M.	
Foreign Affairs and International Trade Canada		<i>Start-up cost - Minister of Foreign Affairs (MINA) to Washington (USA) - for the G8 Foreign Ministers' Meeting</i> .....	654
Anderson K., Bacile R., Brodeur Y., Terrien P.		Foreign Affairs and International Trade Canada	
<i>Minister of Foreign Affairs (MINA) to Big Sky, Montana (USA) - to the 17<sup>th</sup> Asia-Pacific Economic Cooperation (APEC)</i> .....	29,324	Buck K.	
Foreign Affairs and International Trade Canada		<i>Minister of International Trade (MINT) to Geneva (Belgium) - 8<sup>th</sup> WTO Ministerial Conference</i> .....	42,158
Callahan C., Calvert P., Dobson R., Mccaskill A., O'Nions C., Plunkett D., Siemens R., Wallace J.-L.		House of Commons	
<i>Minister of Foreign Affairs (MINA) to Brussels (Belgium)-Canadian Delegation for the NATO Foreign Ministers Meeting</i> .....	8,401	Fast Hon. E.	
Foreign Affairs and International Trade Canada			
Buck K., Richardson M.			
<i>Minister of Foreign Affairs (MINA) to Geneva (Belgium) - at the 17<sup>th</sup> regular session of the UN Human Rights Council</i> .....	21,639		
Foreign Affairs and International Trade Canada			
Junke J., Mcculloch M., Pierre-Wade M.			

## Foreign Affairs and International Trade Department

### TRAVEL EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
Foreign Affairs and International Trade Canada		Minister of Foreign Affairs (MINA) to Riyadh (Saudi Arabia) - Expenses for travel to Saudi Arabia by the Minister of Justice, following the death of the Crown Prince .....	23,015
Bissonnette A., Boucher C., Hawkins W.-R., Hillman K., Husny R.-J., Jolin-Lessard A.		House of Commons	
Minister of Foreign Affairs (MINA) - Canadian Delegation to Kuwait (Kuwait) - G8-Broader Middle East North Africa Forum for the Future .....	21,390	Nicholson Hon. R.	
House of Commons		Foreign Affairs and International Trade Canada	
Baird Hon. J.		Carre C., Healy Z.	
Foreign Affairs and International Trade Canada		Minister of State of Foreign Affairs (Americas) (MSFA) to Buenos Aires (Argentina) - for the presidential inauguration of Cristina Fernandez de Kirchner .....	14,968
Cainer O., Venner G.		House of Commons	
Minister of Foreign Affairs (MINA) to Dubrovnik (Croatia) - to attend the 6 <sup>th</sup> Annual Croatia Summit .....	12,366	Ablonczy Hon. D.	
House of Commons		Foreign Affairs and International Trade Canada	
Raitt Hon. L.		Benson I., Murphy A.-K., Reeder N.	
Foreign Affairs and International Trade Canada		Minister of Foreign Affairs (MINA) to Abuja (Nigeria) - Canadian Participation at the inauguration of President-elect of Nigeria, Goodluck Ebele Jonathan .....	12,521
Kelahear A., Smith D		House of Commons	
Minister of International Trade (MINT) to Paris (France) - OECD ministerial council meeting and informal gathering of World Trade Organization ministers .....	7,588	Obhrai D.	
Foreign Affairs and International Trade Canada		Minister of Foreign Affairs (MINA) to Yomoussoukro (Côte d'Ivoire) - Canadian participation at the inauguration of the President of Côte d'Ivoire .....	15,744
Clarke W.		House of Commons	
Minister of State of Foreign Affairs (Americas) (MSFA) to Guatemala City (Guatemala) - In Support of the Central America Security Strategy .....	34,387	Andreychuk Sen. R.	
House of Commons		Minister of Foreign Affairs (MINA) to Guatemala City (Guatemala) - Canadian Participation at the Inauguration of President of Guatemala, Otto Pérez Molina .....	10,306
Ablonczy Hon. D.		House of Commons	
Foreign Affairs and International Trade Canada		Ablonczy Hon. D.	
Babcock J., Benson I., Gagnon Y., Giles N., Guilbeault M., Marder J.-K., Reeder N.		Foreign Affairs and International Trade Canada	
Minister of State of Foreign Affairs (Americas) (MSFA) to San Salvador (El Salvador) - 41 <sup>st</sup> General Assembly of the Organization of American State (OAS) .....	48,741	Benson I., Gagnon Y., Marder J.	
House of Commons		Minister of State of Foreign Affairs (Americas) (MSFA) to Port-au-Prince (Haiti) - Canadian delegation to the presidential inauguration .....	9,509
Ablonczy Hon. D.		House of Commons	
Foreign Affairs and International Trade Canada		Oda Hon. B.	
Benson I., Gagnon Y., Labrom M., Loken M., Matejicka A., Pleau K., Reeder N.		Foreign Affairs and International Trade Canada	
Minister of State of Foreign Affairs (Americas) (MSFA) to Montevideo (Uruguay) - Inter-American Development Bank annual meeting .....	7,114	Berlanga P., Guy R.	
House of Commons		Minister of Foreign Affairs (MINA) to Lima (Peru) - Canadian delegation to the Peruvian presidential inauguration .....	12,172
Ablonczy Hon. D.		House of Commons	
Foreign Affairs and International Trade Canada		Ablonczy Hon. D.	
Benson I., Gagnon Y.		Foreign Affairs and International Trade Canada	
Minister of State of Foreign Affairs (Americas) (MSFA) to Asuncion (Paraguay) - Government of Canada representation at the bicentennial anniversary of Paraguay's independence ..	27,485	Babcock J., Benson I., Fabi S.	
House of Commons		Minister of Foreign Affairs (MINA) to Juba (South Sudan) - Canadian participation at the Independence Day ceremony of the Republic of South Sudan .....	14,335
Toews Hon. V.		House of Commons	
Foreign Affairs and International Trade Canada		Obhrai D.	
Jarmyn T.		Foreign Affairs and International Trade Canada	
Minister of Foreign Affairs (MINA) to Vatican City (Holy See) - Canadian delegation to the elevation of Archbishop Thomas Collins of Toronto to the Cardinalate .....	33,461	Proudfoot D.	
House of Commons			
Ambler S., Angus C., Cash A., Chisu C., Gallant C., Lemieux P., Lizon W., Opitz T., Valeriote F.			



## Human Resources and Skills Development

## Department

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENDITURES<sup>(1)</sup>

Details	Compensation payments <sup>(2)</sup>	Administration expenses <sup>(3)</sup>	Total payments
	\$	\$	\$
Newfoundland and Labrador .....	3,523,009	1,022,533	4,545,542
Prince Edward Island .....	654,718	236,116	890,834
Nova Scotia—Federal .....	10,082,440	2,056,592	12,139,032
Nova Scotia—Enterprise Cape Breton Corporation (ECBC) .....	12,780,112	2,395,264	15,175,376
Nova Scotia—Enterprise Cape Breton Corporation (ECBC) (Section 9a) .....	4,209,119	742,516	4,951,635
Nova Scotia—Old Silicosis .....	338,162	55,364	393,526
New Brunswick .....	3,092,161	989,919	4,082,080
Quebec .....	18,482,294	4,427,548	22,909,842
Ontario .....	43,743,192	9,652,015	53,395,207
Manitoba .....	3,300,208	1,531,169	4,831,377
Saskatchewan .....	3,960,690	2,563,588	6,524,278
Alberta .....	7,810,165	2,207,008	10,017,173
British Columbia .....	12,177,962	5,372,852	17,550,814
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i> .....	2,220		2,220
Legal, medical, professional expenses related to Workers' Compensation— 3 <sup>rd</sup> party claims .....	(88,369)		(88,369)
Claim cost payments to locally engaged employees outside Canada (Section 7) .....	32,247		32,247
Compensation payments to other Government departments for employees locally engaged outside Canada .....	1,668		1,668
	124,101,998	33,252,484	157,354,482
Less: recoveries			
Claim and administration expenses recovered from Crown agencies .....	51,253,752	14,359,623	65,613,375
Claim and administration expenses recovered from other Government departments .....	38,692,858	7,723,523	46,416,381
Claim and administration expenses recoveries related to employment insurance .....	464,167	92,833	557,000
Recoveries from responsible 3 <sup>rd</sup> parties (subrogation) .....	901,889		901,889
	91,312,666	22,175,979	113,488,645
Net expenditures <sup>(4)</sup> .....	32,789,332	11,076,505	43,865,837

<sup>(1)</sup> These payments and expenditures are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (see Ministry Summary, section 14 of Volume II).

<sup>(2)</sup> Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines now operated by Enterprise Cape Breton Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

<sup>(3)</sup> Represents the federal government's net share of administration expenses of provincial boards.

The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.

<sup>(4)</sup> Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

# Parliament

## The Senate

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, TRAVEL AND RESEARCH EXPENSES PAID IN 2011-2012

Honourable Members of The Senate	Sessional allowances	Travel expenses <sup>(2)</sup>	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowances	Travel expenses <sup>(2)</sup>	Research assistance, staff and other expenses
	\$	\$	\$		\$	\$	\$
Andreychuk R, Sask .....	132,300	80,414	113,932	Eggleton A, Ont. ....	132,300	99,479	144,714
<i>Committee Chairman</i> .....	8,669			<i>Committee Chairman</i> .....	(149)		
Angus W D, Que .....	132,300	36,466	150,811	<i>Committee Deputy Chairman</i> ....	4,449		
<i>Committee Chairman</i> .....	8,700			Fairbairn J, Alta. ....	132,300	71,512	105,177
Ataullahjan S, Ont. ....	132,300	63,676	107,476	Finley D, Ont. ....	132,300	44,666	118,716
Baker G, NL .....	132,300	135,241	105,795	Fortin-Duplessis S, Que .....	132,300	48,341	147,471
Banks T, Alta <sup>(1)</sup> .....	93,890	44,570	115,831	Fox F, Que .....	88,911	6,635	79,777
Boisvenu P-H, Que .....	132,300	55,433	121,158	Fraser J, Que .....	132,300	25,363	133,448
Braley D, Ont. ....	132,300	45,541	60,520	<i>Committee Chairman</i> .....	(149)		
<i>Committee Deputy Chairman</i> ....	4,355			<i>Committee Deputy Chairman</i> ....	4,449		
Brazeau P, Que. ....	132,300	47,647	134,470	Frum L, Ont. ....	132,300	62,044	96,516
<i>Committee Deputy Chairman</i> ....	4,355			Furey G, NL .....	132,300	104,547	142,096
Brown B, Alta .....	132,300	158,045	147,206	<i>Committee Deputy Chairman</i> ....	5,600		
Buth J, Man .....	31,297	21,988	13,962	Gerstein I, Ont. ....	132,300	53,832	135,439
Callbeck C S, PEI .....	132,300	34,036	119,922	<i>Committee Chairman</i> .....	1,627		
Campbell L W, BC .....	132,300	62,306	105,909	<i>Committee Deputy Chairman</i> ....	3,552		
Carignan C, Que .....	132,300	31,953	140,963	Greene Raine N, BC .....	132,300	93,314	111,757
<i>Deputy Leader of the Government</i>	30,677			Greene S, NS .....	132,300	74,926	129,737
Carstairs S, Man .....	72,196	61,219	76,676	<i>Deputy Government Whip</i> .....	2,924		
Champagne A, Que .....	132,300	28,124	126,108	<i>Committee Deputy Chairman</i> ....	4,464		
<i>Committee Deputy Chairman</i> ....	4,296			Harb M, Ont. ....	132,300	27,481	150,891
Chaput M, Man .....	132,300	103,538	142,804	Hervieux-Payette C, Que .....	132,300	30,542	147,956
<i>Committee Chairman</i> .....	8,515			<i>Committee Deputy Chairman</i> ....	4,358		
Cochrane E M, NL .....	132,300	106,437	147,093	Housakos L, Que .....	132,300	17,821	109,982
Comeau G J, NS .....	132,300	95,773	79,075	<i>Committee Deputy Chairman</i> ....	(75)		
<i>Deputy Leader of the Government</i>	5,322			Hubley E, PEI .....	132,300	94,594	116,355
Cools A C, Ont .....	132,300	41,195	146,889	<i>Deputy Opposition Whip</i> .....	3,100		
Cordy J, NS .....	132,300	101,014	96,282	<i>Committee Deputy Chairman</i> ....	4,464		
Cowan J, NS .....	132,300	165,541	153,041	Jaffer M S B, BC .....	132,300	65,338	134,112
<i>Leader of the Opposition</i> .....	36,000			<i>Committee Chairman</i> .....	8,633		
Dagenais J-G, Que .....	27,385	9,637	27,242	<i>Committee Deputy Chairman</i> ....	(75)		
Dallaire R, Que .....	132,300	69,031	153,120	Johnson J G, Man .....	132,300	102,776	147,379
<i>Committee Deputy Chairman</i> ....	4,296			Joyal S, Que .....	132,300	8,011	151,549
Dawson D, Que .....	132,300	79,176	129,082	<i>Committee Deputy Chairman</i> ....	2,649		
<i>Committee Chairman</i> .....	8,700			Kenny C, Ont. ....	132,300	105,623	152,747
Day J A, NB .....	132,300	93,123	136,871	Kinsella N A, NB .....	132,300	68,589	137,581
<i>Committee Chairman</i> .....	8,700			<i>Speaker of the Senate</i> .....	59,261		
De Bané P, Que .....	132,300	27,966	131,165	Kochhar V, Ont <sup>(1)</sup> .....	62,475	27,201	42,910
Demers J, Que .....	132,300	26,085	86,791	Lang D, Yk .....	132,300	89,918	127,725
Di Nino C, Ont .....	132,300	48,262	109,820	LeBreton M, Ont. ....	132,300	11,881	82,634
<i>Government Whip</i> .....	1,641			<i>Government Leader</i> .....	77,520		
<i>Committee Chairman</i> .....	(149)			Losier-Cool R-M, NB .....	132,300	110,821	144,248
Dickson F, NS .....	121,275	33,641	79,115	Lovelace Nicholas S M, NB .....	132,300	124,240	122,725
Downe P E, PEI .....	132,300	43,505	145,940	Macdonald M L, NS .....	132,300	102,868	84,911
<i>Committee Deputy Chairman</i> ....	4,374			Mahovlich F W, Ont .....	132,300	94,548	107,017
Doyle N E, NL .....	31,297	42,860	16,119	Maltais G, Que .....	31,297	9,903	35,889
Duffy M, PEI .....	132,300	106,226	148,064	Manning F, NL .....	111,673	128,693	109,951
Dyck L E, Sask .....	132,300	52,390	94,351	<i>Committee Chairman</i> .....	8,849		
<i>Committee Deputy Chairman</i> ....	4,389			Marshall E, NL .....	132,300	61,660	118,200
Eaton N, Ont .....	132,300	46,280	110,489	<i>Government Whip</i> .....	9,459		
				<i>Committee Chairman</i> .....	9,003		

## Parliament The Senate

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, TRAVEL AND RESEARCH EXPENSES PAID IN 2011-2012—*Concluded*

Honourable Members of The Senate	Sessional allowances	Travel expenses <sup>(2)</sup>	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowances	Travel expenses <sup>(2)</sup>	Research assistance, staff and other expenses
	\$	\$	\$		\$	\$	\$
Martin Y, BC .....	132,300	123,781	125,237	Ringuette P, NB .....	132,300	68,005	122,516
<i>Committee Chairman</i> .....	(149)			Rivard M, Que .....	132,300	43,325	142,982
<i>Deputy Government Whip</i> .....	4,542			Rivest J-C, Que .....	132,300	18,013	79,704
Massicotte P J, Que .....	132,300	10,364	35,817	Robichaud F, NB .....	132,300	63,115	140,490
McCoy E, Alta .....	132,300	111,669	150,012	<i>Committee Deputy Chairman</i> ....	4,389		
Meighen M A, Ont .....	112,531	49,635	127,385	Rompkey W, NL <sup>(1)</sup> .....	15,293	23,941	27,327
<i>Committee Chairman</i> .....	6,980			<i>Committee Chairman</i> .....	(149)		
Mercer T M, NS .....	132,300	213,335	148,718	Runciman B, Ont .....	132,300	20,380	109,203
<i>Chair Caucus of the</i>				<i>Committee Chairman</i> .....	8,572		
<i>Opposition</i> .....	5,600			Ruth N, Ont .....	132,300	69,496	113,824
Merchant P, Sask .....	132,300	135,602	138,808	<i>Committee Chairman</i> .....	(149)		
Meredith D, Ont .....	132,300	90,169	119,591	Segal H, Ont .....	132,300	41,793	139,596
Mitchell G, Alta .....	132,300	101,218	153,057	<i>Committee Chairman</i> .....	388		
<i>Committee Deputy Chairman</i> ....	4,298			Seidman J, Que .....	132,300	29,946	95,981
Mockler P, NB .....	132,300	51,295	140,363	Seth A, Ont .....	31,297	15,270	15,923
<i>Committee Chairman</i> .....	8,700			Sibbeston N G, NWT .....	132,300	205,138	145,911
Moore W P, NS .....	132,300	87,473	146,256	Smith D P, Ont .....	132,300	32,925	124,693
Munson J, Ont .....	132,300	58,915	143,022	<i>Committee Chairman</i> .....	8,484		
<i>Opposition Whip</i> .....	6,500			Smith L, Que .....	112,740	21,447	73,705
<i>Committee Deputy Chairman</i> ....	4,467			Stewart Olsen C, NB .....	132,300	74,529	110,821
Murray L, Ont <sup>(1)</sup> .....	64,313	25,216	58,040	St. Germain G, BC .....	132,300	187,095	152,355
Neufeld R, BC .....	132,300	88,895	106,948	<i>Committee Chairman</i> .....	8,700		
<i>Committee Deputy Chairman</i> ....	837			Stratton T, Man .....	132,300	77,932	146,286
Nolin P C, Que .....	132,300	38,261	152,195	<i>Committee Chairman</i> .....	4,864		
Ogilvie K K, NS .....	132,300	81,126	103,728	<i>Committee Deputy Chairman</i> ....	(75)		
<i>Committee Chairman</i> .....	8,818			Tardif C, Alta .....	132,300	104,176	143,371
<i>Committee Deputy Chairman</i> ....	(75)			<i>Deputy Leader of the Opposition</i> .	22,800		
Oliver D H, NS .....	132,300	95,504	145,843	Tkachuk D, Sask .....	132,300	103,531	139,793
<i>Speaker Pro Tempore</i> .....	22,800			<i>Chair Caucus of the</i>			
Patterson D G, Nunavut .....	132,300	97,456	151,304	<i>Government</i> .....	961		
<i>Committee Deputy Chairman</i> ....	(75)			<i>Committee Chairman</i> .....	11,100		
Pépin L, Que <sup>(1)</sup> .....	57,330	14,126	91,872	Unger B E, Alta .....	31,297	16,657	14,966
Peterson R W, Sask .....	132,300	141,898	126,137	Verner J, Que .....	105,840	34,373	86,853
Plett D N, Man .....	132,300	119,444	126,843	Wallace J D, NB .....	132,300	54,517	72,242
Poirier R-M, NB .....	132,300	60,557	141,989	<i>Committee Chairman</i> .....	8,818		
<i>Chair Caucus of the</i>				<i>Committee Deputy Chairman</i> ....	(75)		
<i>Government</i> .....	5,539			Wallin P, Sask .....	132,300	176,814	143,989
Poulin (Charette) M-P, Ont .....	132,300	27,654	133,804	<i>Committee Chairman</i> .....	8,515		
Poy V, Ont .....	132,300	134,997	146,544	Watt C, Que .....	132,300	117,582	147,456
				White V D, Ont .....	14,827		18,128
				Zimmer R A A, Man .....	132,300	108,285	147,634
				Total .....	14,043,742	7,832,381	12,912,964

<sup>(1)</sup> Senators who have either resigned, retired, or died during fiscal year 2011-2012.

<sup>(2)</sup> Includes living expenses in the National Capital Region.

# Parliament

## House of Commons

### STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2011-2012

Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
\$	\$		\$	\$	
Abbott Hon J .....	13,568	29,226	Bevington D. ....	157,731	158,806
Ablonczy Hon D .....	157,731	134,439	<i>Allowance as</i>		
Adams E. ....	144,163	95,354	<i>Committee Vice-chair</i> .....	4,389	
Adler M. ....	144,163	83,170	Bezan J. ....	157,731	140,144
Agiukkaq Hon L .....	157,731	80,122	<i>Allowance as</i>		
Albas D. ....	144,163	86,296	<i>Committee Chair</i> .....	8,684	
Albrecht H. ....	157,731	73,795	Bigras B. ....	13,568	6,866
<i>Allowance as</i>			Blackburn Hon J-P .....	13,568	10,011
<i>Deputy Whip</i>			Blais R. ....	13,568	10,608
<i>Government</i> .....	10,175		Blanchette D. ....	144,163	39,652
Alexander C. ....	144,163	49,713	Blanchette-Lamothe L. ....	144,163	26,410
Allen Malcolm .....	157,731	115,713	Blaney Hon S. ....	157,731	71,327
<i>Allowance as</i>			Block K. ....	157,731	103,462
<i>Committee Vice-chair</i> .....	4,421		Boivin F. ....	144,163	6,766
Allen Mike .....	157,731	76,558	<i>Allowance as</i>		
Allison D. ....	157,731	72,460	<i>Committee Chair</i> .....	8,622	
<i>Allowance as</i>			Bonsant F. ....	13,568	6,776
<i>Committee Chair</i> .....	8,839		Borg C. ....	144,163	44,170
Ambler S. ....	144,163	55,929	Bouchard R. ....	13,568	10,606
Ambrose Hon R. ....	157,731	188,661	Boucher S. ....	13,568	3,808
Anders R. ....	157,731	70,735	Boughen R. ....	157,731	166,706
Anderson D. ....	157,731	140,562	Boulerice A. ....	144,163	39,271
André G. ....	13,568	3,177	Bourgeois D. ....	13,568	2,847
Andrews S. ....	157,731	157,501	Boutin-Sweet M. ....	144,163	32,584
<i>Allowance as</i>			Brahmi T. ....	144,163	42,470
<i>Committee Vice-chair</i> .....	4,500		Braid P. ....	157,731	69,459
Angus C. ....	157,731	123,488	Breitkreuz G. ....	157,731	191,447
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i> .....	1,421		<i>Committee Chair</i> .....	4,389	
Armstrong S. ....	157,731	114,406	Brison Hon S. ....	157,731	123,523
Arthur A. ....	13,568		<i>Allowance as</i>		
Ashfield Hon K. ....	157,731	67,379	<i>Committee Vice-chair</i> .....	4,516	
Ashton N. ....	157,731	155,313	Brosseau RE. ....	144,163	42,747
<i>Allowance as</i>			Brown G. ....	157,731	54,555
<i>Committee Chair</i> .....	4,342		Brown L. ....	157,731	64,465
Aspin J. ....	144,163	62,856	Brown P. ....	157,731	87,552
Asselin G. ....	13,568	3,176	Bruinooge R. ....	157,731	141,730
Atamanenko A. ....	157,731	194,219	Brunelle P. ....	13,568	5,752
Aubin R. ....	144,163	41,476	Butt B. ....	144,163	66,071
Ayala P. ....	144,163	36,694	Byrne Hon G. ....	157,731	185,814
Bachand C. ....	13,568	3,418	<i>Allowance as</i>		
Bagnell Hon L. ....	13,568	14,560	<i>Committee Vice-chair</i> .....	4,516	
Bains Hon N. ....	13,568	1,164	Cadman D. ....	13,568	11,520
Baird Hon J. ....	157,731	4,909	Calandra P. ....	157,731	75,877
Bateman J. ....	144,163	153,863	Calkins B. ....	157,731	144,668
Beaudin J. ....	13,568	3,546	Cannan R. ....	157,731	79,636
Bélanger Hon M. ....	157,731	19,258	Cannis J. ....	13,568	2,158
<i>Allowance as</i>			Cannon Hon L. ....	13,568	934
<i>Committee Vice-chair</i> .....	4,500		Cardin S. ....	13,568	2,558
Bellavance A. ....	157,731	59,260	Carmichael J. ....	144,163	63,243
Bennett Hon C. ....	157,731	157,649	Caron G. ....	144,163	40,852
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i> .....	4,389		<i>Committee Vice-chair</i> .....	2,021	
Benoit L. ....	157,731	90,736	Carrie C. ....	157,731	51,144
<i>Allowance as</i>			Carrier R. ....	13,568	2,976
<i>Committee Chair</i> .....	8,715		Casey S. ....	144,163	79,659
Benskin T. ....	144,163	41,462	<i>Allowance as</i>		
Bernier Hon M. ....	157,731	57,343	<i>Committee Vice-chair</i> .....	4,421	
			Cash A. ....	144,163	54,806
			Casson Hon R. ....	13,568	6,157



# Parliament

## House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2011-2012—Continued

Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Charlton C .....	157,731	75,975	Davies E .....	157,731	159,906
Allowance as			Allowance as		
Chief Whip			House Leader		
Official Opposition .....	24,142		Other Opposition Party .....	1,362	
Chicoine S .....	144,163	34,037	Allowance as		
Chisholm R .....	144,163	81,739	Committee Vice-chair .....	4,516	
Allowance as			Day AM .....	144,163	58,734
Committee Vice-chair .....	2,053		Day Hon S .....	13,568	10,659
Chisu C .....	144,163	34,145	DeBellefeuille C .....	13,568	6,183
Chong Hon M .....	157,731	60,120	Allowance as		
Allowance as			Whip		
Committee Chair .....	8,839		Other Opposition Party .....	960	
Choquette F .....	144,163	44,265	Dechert B .....	157,731	63,487
Chow O .....	157,731	85,552	Del Mastro D .....	157,731	48,881
Christopherson D .....	157,731	74,420	Demers N .....	13,568	10,289
Allowance as			Deschamps J .....	13,568	3,624
Committee Chair .....	8,870		Desnoyers L .....	13,568	5,639
Allowance as			Devolin B .....	157,731	79,412
Committee Vice-chair .....	2,475		Allowance as		
Clarke R .....	157,731	155,459	Deputy Chair of		
Cleary R .....	144,163	92,355	Committees of the Whole .....	12,975	
Clement Hon T .....	157,731	86,848	Dewar P .....	157,731	27,520
Coady S .....	13,568	14,061	Dhaliwal S .....	13,568	1,775
Coderre Hon D .....	157,731	54,003	Dhalla R .....	13,568	9,814
Allowance as			Dion Hon S .....	157,731	68,958
Committee Vice-chair .....	4,437		Dionne Labelle P .....	144,163	38,671
Comartin J .....	157,731	132,468	Donnelly F .....	157,731	163,207
Allowance as			Allowance as		
House Leader			Committee Vice-chair .....	4,421	
Official Opposition .....	18,326		Doré Lefebvre R .....	144,163	18,753
Allowance as			Dorion J .....	13,568	233
Deputy House Leader			Dosanjh Hon U .....	13,568	5,667
Official Opposition .....	6,044		Dreeshen E .....	157,731	114,687
Allowance as			Dryden Hon K .....	13,568	5,530
Committee Vice-chair .....	6,449		Dubé M .....	144,163	35,247
Côté R .....	144,163	41,556	Duceppe G .....	13,568	1,896
Cotler Hon I .....	157,731	41,169	Allowance as		
Allowance as			Leader		
Committee Vice-chair .....	4,421		Other Opposition Party .....	4,619	
Crombie B .....	13,568	1,247	Dufour N .....	13,568	2,561
Crowder J .....	157,731	131,820	Duncan Hon J .....	157,731	166,371
Allowance as			Duncan K .....	157,731	73,472
Committee Chair .....	5,492		Allowance as		
Cullen N .....	157,731	112,607	Committee Vice-chair .....	4,421	
Allowance as			Duncan L .....	157,731	138,170
Committee Chair .....	3,347		Dusseault P-L .....	144,163	38,371
Cummins J .....	13,568	17,125	Dykstra R .....	157,731	94,826
Cuzner R .....	157,731	177,492	Easter Hon W .....	157,731	116,716
Allowance as			Allowance as		
Committee Vice-chair .....	4,421		Committee Vice-chair .....	4,390	
D'Amours J-C .....	13,568	10,912	Eyking Hon M .....	157,731	190,822
Daniel J .....	144,163	66,295	Faillie M .....	13,568	1,506
Davidson P .....	157,731	99,470	Fantino Hon J .....	157,731	60,961
Allowance as			Fast E .....	157,731	91,187
Committee Vice-chair .....	4,500		Findlay K-L D .....	144,163	142,403
Davies D .....	157,731	184,777	Finley Hon D .....	157,731	51,536
Allowance as			Flaherty Hon J .....	157,731	54,538
Committee Vice-chair .....	2,582		Fletcher Hon S .....	157,731	119,181
			Folco R .....	13,568	7,519



# Parliament

## House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2011-2012—Continued

Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Foote J .....	157,731	220,563	Hawn Hon L .....	157,731	181,848
<i>Allowance as</i>			Hayes B .....	144,163	43,349
<i>Whip</i>			Hiebert R .....	157,731	125,512
<i>Other Opposition Party</i> .....	9,334		Hilyer J .....	144,163	238,118
Fortin J-F .....	144,163	98,099	Hoback R .....	157,731	157,252
Freeman C .....	13,568	4,404	Hoepfner C .....	157,731	131,789
Freeman M .....	144,163	56,007	Holder E .....	157,731	69,402
Fry Hon H .....	157,731	260,584	Holland M .....	13,568	3,640
<i>Allowance as</i>			Hsu T .....	144,163	15,811
<i>Committee Vice-chair</i> .....	4,516		Hughes C .....	157,731	109,956
Gagnon C .....	13,568	5,245	<i>Allowance as</i>		
Galipeau R .....	157,731	21,520	<i>Committee Vice-chair</i> .....	4,421	
Gallant C .....	157,731	35,753	Hyer B .....	157,731	92,014
Garneau M .....	157,731	15,298	Ignatieff Hon M .....	13,568	2,436
<i>Allowance as</i>			<i>Allowance as</i>		
<i>House Leader</i>			<i>Leader</i>		
<i>Other Opposition Party</i> .....	13,195		<i>Official Opposition</i> .....	6,496	
<i>Allowance as</i>			Jacob P .....	144,163	45,144
<i>Committee Vice-chair</i> .....	4,610		James R .....	144,163	39,046
Garrison R .....	144,163	174,272	Jean B .....	157,731	72,640
<i>Allowance as</i>			Jennings Hon M .....	13,568	1,968
<i>Committee Vice-chair</i> .....	4,516		Julian P .....	157,731	154,799
Gaudet R .....	13,568	2,191	<i>Allowance as</i>		
Généreux B .....	13,568	4,253	<i>Caucus Chair</i>		
Genest R .....	144,163	48,805	<i>Official Opposition</i> .....	6,783	
Genest-Jourdain J .....	144,163	83,604	Kamp R .....	157,731	230,086
Giguère A .....	144,163	38,668	Kania A .....	13,568	2,927
Gill P .....	144,163	80,658	Karygiannis Hon J .....	157,731	71,902
Glover S .....	157,731	69,734	Keddy G .....	157,731	114,967
Godin Y .....	157,731	107,932	Kellway M .....	144,163	47,165
<i>Allowance as</i>			Kennedy G .....	13,568	7,100
<i>Whip</i>			Kenney Hon J .....	157,731	96,203
<i>Other Opposition Party</i> .....	1,681		Kent Hon P .....	157,731	48,131
<i>Allowance as</i>			Kerr G .....	157,731	90,736
<i>Committee Vice-chair</i> .....	4,500		<i>Allowance as</i>		
Goguen R .....	144,163	78,921	<i>Committee Chair</i> .....	8,684	
Goldring P .....	157,731	156,569	Komarnicki E .....	157,731	62,209
Goodale Hon R .....	157,731	194,831	<i>Allowance as</i>		
Goodyear Hon G .....	157,731	50,322	<i>Committee Chair</i> .....	8,684	
Gosal Hon B .....	144,163	61,703	Kramp D .....	157,731	68,555
Gourde J .....	157,731	68,646	<i>Allowance as</i>		
Gravelle C .....	157,731	123,963	<i>Committee Vice-chair</i> .....	4,516	
<i>Allowance as</i>			Laforest J-Y .....	13,568	2,769
<i>Committee Vice-chair</i> .....	4,437		Laframboise M .....	13,568	730
Grewal N .....	157,731	134,401	Lake M .....	157,731	70,985
Grogue S .....	144,163	35,198	Lalonde F .....	13,568	8,193
Guarnieri Hon A .....	13,568	1,305	Lamoureux K .....	157,731	80,535
Guay M .....	13,568	5,506	<i>Allowance as</i>		
Guergis Hon H .....	13,568	7,343	<i>Deputy House Leader</i>		
Guimond C .....	13,568	10,138	<i>Other Opposition Party</i> .....	4,737	
Guimond M .....	13,568	2,237	<i>Allowance as</i>		
Hall Findlay M .....	13,568	7,938	<i>Committee Vice-chair</i> .....	4,389	
Harper Rt Hon S .....	157,731	51,259	Lapointe F .....	144,163	59,996
Harris D .....	144,163	50,622	Larose J-F .....	144,163	25,468
Harris J .....	157,731	140,554	Latendresse A .....	144,163	40,319
<i>Allowance as</i>			Lauzon G .....	157,731	29,656
<i>Committee Vice-chair</i> .....	4,390		<i>Allowance as</i>		
Harris R .....	157,731	192,574	<i>Caucus Chair</i>		
Hassainia S .....	144,163	32,514	<i>Government</i> .....	10,175	
			Lavallée C .....	13,568	450

# Parliament

## House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2011-2012—Continued

Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Laverdière H .....	144,163	44,549	May E .....	144,163	48,628
Allowance as			Mayes C .....	157,731	112,980
Deputy House Leader			McCallum Hon J .....	157,731	117,680
Official Opposition .....	7,406		Allowance as		
Allowance as			Committee Vice-chair .....	4,610	
Committee Vice-chair .....	4,500		McColeman P .....	157,731	58,290
Layton Hon J .....	92,010	39,253	McGuinty D .....	157,731	6,954
Allowance as			Allowance as		
Leader			House Leader		
Other Opposition Party .....	4,619		Official Opposition .....	3,370	
Allowance as			Allowance as		
Leader			Acting Whip		
Official Opposition .....	23,142		Other Opposition Party .....	600	
Lebel Hon D .....	157,731	90,566	Allowance as		
LeBlanc H .....	144,163	9,600	House Leader		
LeBlanc Hon D .....	157,731	159,356	Other Opposition Party .....	1,277	
Allowance as			Allowance as		
Committee Vice-chair .....	4,500		Committee Vice-chair .....	4,437	
Lee D .....	13,568	10,314	McKay Hon J .....	157,731	59,586
Leef R .....	144,163	126,939	Allowance as		
Leitch K .....	144,163	93,812	Committee Vice-chair .....	4,421	
Lemay M .....	13,568	6,919	McLeod C .....	157,731	111,824
Lemieux P .....	157,731	23,406	McTeague Hon D .....	13,568	9,351
Leslie M .....	157,731	103,001	Ménard S .....	13,568	803
Allowance as			Mendes A .....	13,568	2,319
Committee Vice-chair .....	4,421		Menegakis C .....	144,163	53,595
Lessard Y .....	13,568	293	Menzies Hon T .....	157,731	162,365
Leung C .....	144,163	52,277	Merrifield Hon R .....	157,731	118,351
Lévesque Y .....	13,568	8,928	Allowance as		
Liu L .....	144,163	44,363	Committee Chair .....	8,622	
Lizon W .....	144,163	48,877	Michaud E .....	144,163	41,637
Lobb B .....	157,731	45,256	Miller L .....	157,731	140,723
Lukowski T .....	157,731	216,111	Allowance as		
Lunn Hon G .....	13,568	8,919	Committee Chair .....	8,684	
Lunney J .....	157,731	130,981	Milliken Hon P .....	13,568	7,928
MacAulay Hon L .....	157,731	204,332	Allowance as		
Allowance as			Speaker of the		
Committee Vice-chair .....	4,421		House of Commons .....	6,496	
MacKay Hon P .....	157,731	104,155	Minna Hon M .....	13,568	8,921
MacKenzie D .....	157,731	51,584	Moore C .....	144,163	85,607
Allowance as			Moore Hon J .....	157,731	239,777
Committee Chair .....	8,684		Moore Hon R .....	157,731	123,448
Mai H .....	144,163	34,981	Allowance as		
Allowance as			Committee Chair .....	8,684	
Committee Vice-chair .....	4,516		Morin D .....	144,163	62,192
Malhi Hon G .....	13,568	2,293	Morin I .....	144,163	32,510
Malo L .....	13,568	1,450	Morin M-A .....	144,163	42,633
Maloway J .....	13,568	10,696	Morin M-C .....	144,163	42,610
Marston W .....	157,731	72,276	Mourani M .....	157,731	33,590
Martin A .....	13,568	7,926	Mulcair T .....	157,731	50,939
Martin Hon K .....	13,568	6,648	Allowance as		
Martin P .....	157,731	159,780	House Leader		
Allowance as			Official Opposition .....	14,956	
Committee Chair .....	9,056		Allowance as		
Masse B .....	157,731	104,048	Leader		
Allowance as			Official Opposition .....	1,624	
Committee Vice-chair .....	4,516		Murphy B .....	13,568	13,036
Mathysen I .....	157,731	133,894	Murphy Hon S .....	13,568	4,657
Allowance as			Murray J .....	157,731	208,071
Committee Chair .....	4,218		Nadeau R .....	13,568	240

# Parliament

## House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2011-2012—Continued

Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Nantel P .....	144,163	24,152	Rae Hon B .....	157,731	177,351
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i> .....	2,905		<i>Leader</i>		
Nash P .....	144,163	50,460	<i>Other Opposition Party</i> .....	45,755	
Neville Hon A .....	13,568	11,080	Rafferty J .....	157,731	158,913
Nicholls J .....	144,163	33,906	Raitt Hon L .....	157,731	99,995
<i>Allowance as</i>			Rajotte J .....	157,731	141,884
<i>Committee Vice-chair</i> .....	4,437		<i>Allowance as</i>		
Nicholson Hon R .....	157,731	71,045	<i>Committee Chair</i> .....	8,870	
Norlock R .....	157,731	44,615	Ratansi Y .....	13,568	6,048
Nunez-Melo J .....	144,163	38,406	Rathgeber B .....	157,731	126,727
Obhrai D .....	157,731	161,179	Ravignat M .....	144,163	18,509
O'Connor Hon G .....	157,731		Raynault F .....	144,163	29,284
<i>Allowance as</i>			Regan Hon G .....	157,731	64,261
<i>Chief Whip</i>			<i>Allowance as</i>		
<i>Government</i> .....	28,420		<i>Committee Vice-chair</i> .....	4,516	
Oda Hon B .....	157,731	41,929	Reid S .....	157,731	3,155
Oliphant R .....	13,568	7,057	<i>Allowance as</i>		
Oliver Hon J .....	144,163	45,940	<i>Deputy House Leader</i>		
O'Neill Gordon T .....	157,731	73,540	<i>Government</i> .....	14,429	
<i>Allowance as</i>			Rempel M .....	144,163	163,016
<i>Committee Vice-chair</i> .....	4,421		Richards B .....	157,731	199,905
Opitz T .....	144,163	43,933	Richardson L .....	157,731	195,454
Ouellet C .....	13,568	2,931	Rickford G .....	157,731	128,392
Pacetti M .....	157,731	48,788	Ritz Hon G .....	157,731	150,300
<i>Allowance as</i>			Rodriguez P .....	13,568	3,342
<i>Deputy Whip</i>			Rota A .....	13,568	2,983
<i>Other Opposition Party</i> .....	4,737		Rousseau J .....	144,163	51,708
<i>Allowance as</i>			Russell T .....	13,568	32,494
<i>Committee Vice-chair</i> .....	4,389		Saganash R .....	144,163	77,142
Paillé D .....	13,568	2,633	Sandhu J .....	144,163	112,669
Paillé P-P .....	13,568	4,918	Savage M .....	13,568	3,456
Papillon A .....	144,163	42,931	Savoie D .....	157,731	124,603
Paquette P .....	13,568	5,824	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Deputy Speaker and</i>		
<i>House Leader</i>			<i>Chair of</i>		
<i>Other Opposition Party</i> .....	1,362		<i>Committees of the Whole</i> .....	32,105	
Paradis Hon C .....	157,731	48,450	Saxton A .....	157,731	120,045
Patry B .....	13,568	699	Scarpaleggia F .....	157,731	43,264
Patry C .....	144,163	41,579	<i>Allowance as</i>		
Payne LV .....	157,731	130,244	<i>Caucus Chair</i>		
Pearson G .....	13,568	9,122	<i>Other Opposition Party</i> .....	4,737	
Pécllet E .....	144,163	21,842	<i>Allowance as</i>		
Penashue Hon P .....	144,163	158,324	<i>Committee Vice-chair</i> .....	4,516	
Perreault M .....	144,163	42,622	Scheer A .....	157,731	118,163
Petit D .....	13,568	3,851	<i>Allowance as</i>		
Pilon F .....	144,163	44,462	<i>Deputy Speaker and</i>		
Plamondon L .....	157,731	79,306	<i>Chair of</i>		
Poilievre P .....	157,731	9,261	<i>Committees of the Whole</i> .....	6,639	
Pomerleau R .....	13,568	4,178	<i>Allowance as</i>		
Preston J .....	157,731	61,072	<i>Speaker of the</i>		
<i>Allowance as</i>			<i>House of Commons</i> .....	62,720	
<i>Committee Chair</i> .....	9,056		Schellenberger G .....	157,731	49,017
Proulx M .....	13,568		Scott C .....	5,512	1,697
<i>Allowance as</i>			Seeback K .....	144,163	60,225
<i>Chief Whip</i>			Sellah D .....	144,163	42,880
<i>Official Opposition</i> .....	2,445		Sgro Hon J .....	157,731	71,529
Quach AM-T .....	144,163	41,577	<i>Allowance as</i>		
			<i>Committee Vice-chair</i> .....	4,421	
			Shea Hon G .....	157,731	102,538
			Shipley B .....	157,731	89,624

# Parliament House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2011-2012—Concluded

Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Shory D .....	157,731	224,146	<i>Allowance as</i>		
Siksay W .....	13,568	8,532	<i>Leader</i>		
Silva M .....	13,568	3,063	<i>Official Opposition</i> .....	44,254	
Simms S .....	157,731	159,552	Tweed M. ....	157,731	133,743
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i> .....	4,421		<i>Committee Chair</i> .....	8,715	
Sims JJ .....	144,163	165,720	Uppal T. ....	157,731	125,752
<i>Allowance as</i>			Valcourt Hon B .....	144,163	53,374
<i>Committee Vice-chair</i> .....	1,624		Valeriote F .....	157,731	72,361
Simson M .....	13,568	7,483	<i>Allowance as</i>		
Sitsabaiesan R .....	144,163	65,681	<i>Committee Vice-chair</i> .....	4,421	
Smith J .....	157,731	171,507	Van Kesteren D .....	157,731	74,140
<i>Allowance as</i>			Van Loan Hon P. ....	157,731	69,776
<i>Committee Chair</i> .....	8,870		Vellacott M. ....	157,731	95,826
Sopuck R .....	157,731	134,066	Verner Hon J .....	13,568	2,726
Sorenson K .....	157,731	145,664	Vincent R .....	13,568	625
<i>Allowance as</i>			Volpe Hon J .....	13,568	3,445
<i>Committee Chair</i> .....	8,870		Wallace M .....	157,731	60,881
St-Cyr T .....	13,568	2,713	<i>Allowance as</i>		
St-Denis L .....	144,163	31,340	<i>Committee Vice-chair</i> .....	4,610	
Stanton B .....	157,731	54,940	Warawa M .....	157,731	120,055
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Assistant Deputy Chair of</i>			<i>Committee Chair</i> .....	8,684	
<i>Committees of the Whole</i> .....	12,975		Warkentin C .....	157,731	133,755
Stewart K .....	144,163	171,711	<i>Allowance as</i>		
Stoffer P .....	157,731	102,840	<i>Committee Chair</i> .....	8,622	
<i>Allowance as</i>			Watson J .....	157,731	104,813
<i>Committee Vice-chair</i> .....	4,421		Weston J .....	157,731	133,237
Storseth B .....	157,731	253,046	Weston R .....	157,731	106,527
Strahl Hon C .....	13,568	6,604	<i>Allowance as</i>		
Strahl M .....	144,163	177,021	<i>Committee Chair</i> .....	8,684	
Sullivan M .....	144,163	62,098	Wilfert Hon B .....	13,568	6,872
Sweet D .....	157,731	60,563	Wilks D .....	144,163	138,191
<i>Allowance as</i>			Williamson J .....	144,163	79,740
<i>Committee Chair</i> .....	8,870		Wong Hon A .....	157,731	167,113
Szabo P .....	13,568	3,511	Woodworth S .....	157,731	45,665
Thi Lac E-MT .....	13,568	6,885	Wrzesnewskij B .....	13,568	2,130
Thibeault G .....	157,731	122,407	Yelich Hon L .....	157,731	139,534
Thompson Hon G .....	13,568	10,787	Young T .....	157,731	100,682
Tilson D .....	157,731	73,648	Young W .....	144,163	150,785
<i>Allowance as</i>			Zarac L .....	13,568	4,283
<i>Committee Chair</i> .....	8,622		Zimmer B .....	144,163	168,146
Toet L .....	144,163	107,109	Former Members <sup>(2)</sup> .....		48,928
Toews Hon V .....	157,731	94,731			
Tonks A .....	13,568	8,639	Total .....	49,388,730	28,756,222
Toone P .....	144,163	81,087			
<i>Allowance as</i>					
<i>Deputy Whip</i>					
<i>Official Opposition</i> .....	9,484				
Tremblay J .....	144,163	47,993			
Trost B .....	157,731	103,284			
Trottier B .....	144,163	49,992			
Trudeau J .....	157,731	81,279			
Truppe S .....	144,163	77,086			
Turmel N .....	144,163	85,984			
<i>Allowance as</i>					
<i>Caucus Chair</i>					
<i>Official Opposition</i> .....	2,701				

(1) This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 10 of this volume, entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

(2) Relocation, winding-up, resettlement and other expenses.



**Parliament****House of Commons****SALARIES OF PARLIAMENTARY SECRETARIES TO  
MINISTERS PAID IN 2011-2012**

Name	Parliamentary Secretary to the	Amount
		\$
Adams E	Minister of Veterans Affairs .....	13,493
Alexander C	Minister of National Defence .....	13,493
Anderson D	Minister of Natural Resources and for the Canadian Wheat Board .....	13,493
Brown L	Minister of International Cooperation .....	13,493
Calandra P	Minister of Canadian Heritage .....	13,493
Carrie C	Minister of Health .....	13,493
Dechert B	Minister of Foreign Affairs .....	13,493
Del Mastro D	Prime Minister and to the Minister of Intergovernmental Affairs .....	13,493
Dykstra R	Minister of Citizenship and Immigration .....	13,493
Findlay K-L D	Minister of Justice .....	13,493
Glover S	Minister of Finance .....	13,493
Goguen R	Minister of Justice .....	13,493
Gourde J	Minister of Public Works and Government Services, for Official Languages and for the Economic Development Agency for the Regions of Quebec .....	13,493
Hoepfner C	Minister of Public Safety .....	13,493
Kamp R	Minister of Fisheries and Oceans and for the Asia-Pacific Gateway .....	13,493
Keddy G	Minister of International Trade, for the Atlantic Canada Opportunities Agency and for the Atlantic Gateway .....	13,493
Lake M	Minister of Industry .....	13,493
Leitch K	Minister of Human Resources and Skills Development and to the Minister of Labour .....	13,493
Lemieux P	Minister of Agriculture .....	13,493
Leung C	for Multiculturalism* .....	13,493
Lukiwski T	Leader of the Government in the House of Commons .....	13,493
McLeod C	Minister of National Revenue .....	13,493
Obhrai D	Minister of Foreign Affairs .....	13,493
Poillievre P	Minister of Transport, Infrastructure and Communities and for the Federal Economic Development Agency for Southern Ontario .....	13,493
Rempel M	Minister of the Environment .....	13,493
Rickford G	Minister of Indian Affairs and Northern Development, for the Canadian Northern Economic Development Agency and for the Federal Economic Development Initiative for Northern Ontario .....	13,493
Saxton A	President of the Treasury Board and for Western Economic Diversification .....	13,493
Truppe S	for Status of Women* .....	13,493
	Total .....	377,804

\* Portfolio



**Privy Council****Department****SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE**

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE (for the period April 1, 2011 to March 31, 2012)			
Fletcher Hon S J .....	7,294	273	7,567
O'Connor Hon G .....	28,217	2,020	30,237
Uppal Hon T .....	49,329	1,747	51,076
Total .....	84,840	4,040	88,880

## Privy Council

## Office of the Chief Electoral Officer

## STATEMENT OF EXPENDITURES— STATUTORY AUTHORITY AND PROGRAM EXPENDITURES

Funding authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
	\$	\$	\$	\$	\$
Vote 15 - Program expenditures .....	11,463,541	4,877,862	3,447,065	11,045,930	30,834,398
<i>Salaries of Indeterminate Positions—</i>					
41 <sup>st</sup> general election (May 2011) .....	165,648,621	61,888,558			227,537,179
March 2012 By-elections .....	736,089	96,500	78		832,667
Other general elections and by-elections .....	17,231	377,105		3,500	397,836
<i>Electoral Boundaries Readjustment Act</i> .....	2,333,866				2,333,866
Quarterly Allowances to Political Parties .....		29,285,613			29,285,613
Electoral District Associations' Auditors Subsidy .....		902,806			902,806
Other statutory expenditures under the <i>Canada Elections Act</i> .....	15,024,831	4,530,166	3,592,747	22,327,593	45,475,337
	183,760,638	97,080,748	3,592,825	22,331,093	306,765,304
Contributions to employee benefit plans related to Vote 15 .....	3,387,115	999,347	852,715	2,291,288	7,530,465
Contributions to employee benefit plans related to election workers .....	4,221,828				4,221,828
Total .....	202,833,122	102,957,957	7,892,605	35,668,311	349,351,995

DETAILS OF EXPENDITURES—41<sup>st</sup> GENERAL ELECTION (MAY 2011)

Statutory authority under the <i>Canada Elections Act</i>	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>					
Newfoundland and Labrador .....	2,874,431	477,774			3,352,205
Prince Edward Island .....	807,798	159,092			966,890
Nova Scotia .....	4,862,883	895,281			5,758,164
New Brunswick .....	3,973,677	687,900			4,661,577
Quebec .....	32,398,645	5,750,824			38,149,469
Ontario .....	48,408,912	8,181,971			56,590,883
Manitoba .....	5,406,379	868,248			6,274,627
Saskatchewan .....	4,716,172	875,363			5,591,535
Alberta .....	12,761,189	1,478,933			14,240,122
British Columbia .....	16,681,051	3,175,319			19,856,370
Yukon Territory .....	335,245	134,788			470,033
Northwest Territories .....	266,073	113,344			379,417
Nunavut .....	282,739	106,872			389,611
	133,775,194	22,905,709			156,680,903
Reimbursement of election expenses to political parties .....		33,261,408			33,261,408
Ottawa Headquarters .....	31,873,427	5,721,441			37,594,868
Total .....	165,648,621	61,888,558			227,537,179

## DETAILS OF STATUTORY EXPENDITURES—MARCH 2012 BY-ELECTIONS

Statutory Authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>					
Ottawa Headquarters. . . . .	313,403		78		313,481
Toronto-Danforth (Ontario). . . . .	422,686	96,500			519,186
Total. . . . .	736,089	96,500	78		832,667

# Public Safety and Emergency Preparedness

## Correctional Service of Canada

### EXPENDITURES BY INSTITUTION

	Operation and maintenance	Capital	Total
	\$	\$	\$
Archambault Institution, Sainte-Anne-des-Plaines, Que . . . . .	33,895,183	2,663,720	36,558,903
Atlantic Institution, Renous, NB . . . . .	34,946,185	6,400,484	41,346,669
Bath Institution, Bath, Ont . . . . .	33,152,690	8,809,972	41,962,662
Beaver Creek Institution, Gravenhurst, Ont . . . . .	13,796,219	1,428,957	15,225,176
Bowden Institution, Innisfail, Alta. . . . .	48,406,982	16,772,309	65,179,291
Collins Bay Institution, Kingston, Ont . . . . .	39,768,940	8,492,055	48,260,995
Cowansville Institution, Cowansville, Que. . . . .	36,345,969	12,765,021	49,110,990
Donnacona Institution, Donnacona, Que. . . . .	42,822,247	11,046,339	53,868,586
Dorchester Penitentiary, Dorchester, NB . . . . .	45,895,382	4,825,348	50,720,730
Drumheller Institution, Drumheller, Alta . . . . .	45,395,315	8,803,266	54,198,581
Drummond Institution, Drummondville, Que . . . . .	33,525,036	648,190	34,173,226
Edmonton Institution for Women, Edmonton, Alta . . . . .	21,647,457	4,131,721	25,779,178
Edmonton Institution, Edmonton, Alta . . . . .	39,069,312	13,913,328	52,982,640
Federal Training Centre, Laval, Que . . . . .	21,090,202	11,153,135	32,243,337
Fenbrook Institution, Gravenhurst, Ont. . . . .	36,359,571	4,371,447	40,731,018
Ferndale Institution, Mission, BC . . . . .	10,102,607	848,325	10,950,932
Fraser Valley Institution, Abbotsford, BC . . . . .	17,872,070	875,817	18,747,887
Frontenac Institution, Kingston, Ont . . . . .	14,465,599	1,513,375	15,978,974
Grand Valley Institution for Women, Kitchener, Ont . . . . .	23,718,520	3,140,377	26,858,897
Grande Cache Institution, Grande Cache, Alta. . . . .	33,022,546	1,969,053	34,991,599
Grierson Institution, Edmonton, Alta. . . . .	4,095,345	335,471	4,430,816
Joliette Institution, Joliette, Que. . . . .	18,212,965	2,207,486	20,420,451
Joyceville Institution, Kingston, Ont. . . . .	37,549,647	870,391	38,420,038
Kent Institution, Agassiz, BC . . . . .	36,047,246	14,722,465	50,769,711
Kingston Penitentiary, Kingston, Ont . . . . .	51,800,968	2,348,589	54,149,557
Kwikw̓exwelhp Healing Village, Harrison Mills, BC . . . . .	7,034,067	5,742,697	12,776,764
La Macaza Institution, La Macaza, Que . . . . .	29,145,680	5,688,308	34,833,988
Leclerc Institution, Laval, Que. . . . .	41,030,199	1,020,583	42,050,782
Matsqui Institution, Abbotsford, BC . . . . .	30,498,908	10,556,164	41,055,072
Millhaven Institution, Bath, Ont. . . . .	48,529,484	14,217,493	62,746,977
Mission Institution, Mission, BC . . . . .	27,112,310	5,711,016	32,823,326
Montée Saint-François Institution, Laval, Que. . . . .	15,269,478	7,207,374	22,476,852
Mountain Institution, Agassiz, BC . . . . .	33,345,525	2,550,317	35,895,842
National Headquarters, Ottawa, Ont . . . . .	254,035,101	56,760,160	310,795,261
Nova Institution for Women, Truro, NS . . . . .	17,322,002	5,007,295	22,329,297
Okimaw Oheci Healing Lodge, Maple Creek, Sask . . . . .	8,428,293	108,689	8,536,982
Pacific Institution/Regional Treatment Centre, Abbotsford, BC . . . . .	53,248,049	1,789,114	55,037,163
Pê Sâkâstêw Centre, Hobbema, Alta . . . . .	7,403,158	413,834	7,816,992
Pittsburgh Institution, Kingston, Ont. . . . .	14,555,643	522,410	15,078,053
Port-Cartier Institution, Port-Cartier, Que. . . . .	33,693,583	3,427,988	37,121,571
Regional Correctional Staff College - Atlantic, Memramcook, NB . . . . .	2,766,951		2,766,951
Regional Correctional Staff College - Ontario, Kingston, Ont . . . . .	4,416,093	95,812	4,511,905
Regional Correctional Staff College - Pacific, Abbotsford, BC . . . . .	3,619,317		3,619,317
Regional Correctional Staff College - Prairies, Saskatoon, Sask . . . . .	4,192,010		4,192,010
Regional Correctional Staff College - Quebec, Laval, Que. . . . .	5,437,210	425,377	5,862,587
Regional Headquarters Atlantic, Moncton, NB . . . . .	41,242,399	1,351,211	42,593,610
Regional Headquarters Ontario, Kingston, Ont . . . . .	51,203,405	6,411,800	57,615,205
Regional Headquarters Pacific, Abbotsford, BC . . . . .	49,733,779	2,665,067	52,398,846
Regional Headquarters Prairies, Saskatoon, Sask. . . . .	48,002,026	2,787,121	50,789,147
Regional Headquarters Quebec, Laval, Que . . . . .	55,215,895	1,430,848	56,646,743
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Que . . . . .	9,361,871		9,361,871
Regional Parole Offices - Atlantic, Moncton, NB . . . . .	28,230,006	568,336	28,798,342
Regional Parole Offices - Ontario, Kingston, Ont . . . . .	64,194,088	3,005,760	67,199,848
Regional Parole Offices - Pacific, Abbotsford, BC . . . . .	46,139,319	104,975	46,244,294
Regional Parole Offices - Prairies, Winnipeg, Man . . . . .	58,809,358	413,398	59,222,756
Regional Parole Offices - Quebec, Montreal, Que . . . . .	60,109,345	935,233	61,044,578
Regional Psychiatric Centre, Saskatoon, Sask . . . . .	41,029,519	5,974,574	47,004,093

# Public Safety and Emergency Preparedness

## Correctional Service of Canada

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Capital	Total
	\$	\$	\$
Regional Reception Centre, Sainte-Anne-des-Plaines, Que . . . . .	41,304,537	1,050,684	42,355,221
Regional Treatment Centre, Kingston, Ont . . . . .	20,705,769	362,321	21,068,090
Riverbend Institution, Prince Albert, Sask . . . . .	10,885,477	496,882	11,382,359
Rockwood Institution, Stony Mountain, Man . . . . .	11,287,320	988,073	12,275,393
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que . . . . .	18,510,715	11,058,530	29,569,245
Saskatchewan Penitentiary, Prince Albert, Sask . . . . .	64,932,750	11,371,257	76,304,007
Shepody Healing Centre, Dorchester, NB . . . . .	6,127,291		6,127,291
Springhill Institution, Springhill, NS . . . . .	45,261,037	11,520,136	56,781,173
Stony Mountain Institution, Winnipeg, Man . . . . .	48,019,184	8,398,119	56,417,303
Warkworth Institution, Campbellford, Ont . . . . .	45,402,923	3,993,419	49,396,342
Westmorland Institution, Dorchester, NB . . . . .	14,010,807	2,455,488	16,466,295
William Head Institution, Victoria, BC . . . . .	13,268,027	1,016,081	14,284,108
Willow Cree Healing Lodge, Duck Lake, Sask . . . . .	6,348,385	666,760	7,015,145
Total . . . . .	2,313,422,496	345,327,345	2,658,749,841



# Treasury Board

## Secretariat

### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote	Amounts transferred from Treasury Board			
		Vote 15	Vote 25	Vote 30	Vote 33
		Compensation adjustments	Operating budget carry forward	Paylist requirements	Capital budget carry forward
		\$	\$	\$	\$
Agriculture and Agri-Food—					
Department—					
Operating expenditures . . . . .	1	321,286	39,366,288	40,636,798	
Capital expenditures . . . . .	5				6,000,556
Canadian Pari-Mutuel Agency Revolving					
Fund . . . . .	(S)			503,000	
Canadian Dairy Commission—					
Program expenditures . . . . .	15	8,798		540,726	
Canadian Food Inspection Agency—					
Operating expenditures and contributions . . . . .	20	308,220	22,329,125	20,757,777	
Capital expenditures . . . . .	25				2,839,595
Canadian Grain Commission—					
Program expenditures . . . . .	30		136,800	71,051	
Atlantic Canada Opportunities Agency—					
Department—					
Operating expenditures . . . . .	1	30,366	4,239,841	6,194,213	
Canada Revenue Agency—					
Operating expenditures and contributions . . . . .	1			101,372,101	
Canadian Heritage—					
Department—					
Operating expenditures . . . . .	1	63,054	11,075,525	22,995,616	
Canadian Museum for Human Rights—					
Payments to the Canadian Museum for					
Human Rights for operating and capital					
expenditures . . . . .	30			98,633	
Canadian Museum of Civilization—					
Payments to the Canadian Museum of					
Civilization for operating and capital					
expenditures . . . . .	35			1,154,400	
Canadian Museum of Nature—					
Payments to the Canadian Museum of					
Nature for operating and capital					
expenditures . . . . .	40			36,862	
Canadian Radio-television and Telecommunications					
Commission—					
Program expenditures . . . . .	45	853	1,330,414	3,447,535	
Library and Archives of Canada—					
Operating expenditures . . . . .	50	470,435	3,637,980	8,051,706	
National Battlefields Commission—					
Program expenditures . . . . .	65		374,278		
National Film Board—					
Program expenditures . . . . .	70		602,920	1,400,950	
National Gallery of Canada—					
Payments to the National Gallery of					
Canada for operating and capital					
expenditures . . . . .	75			1,060,026	
National Museum of Science and Technology—					
Payments to the National Museum					
of Science and Technology for					
operating and capital expenditures . . . . .	85			1,262,946	
Office of the Co-ordinator, Status of Women <sup>(1)</sup> —					
Operating expenditures . . . . .	90		485,874		

## Treasury Board Secretariat

### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board			
		Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		\$	\$	\$	\$
Public Service Commission—					
Program expenditures.....	100	234,302	4,988,324	10,309,634	
Public Service Labour Relations Board—					
Program expenditures.....	105	2,041	620,050	985,951	
Public Service Staffing Tribunal—					
Program expenditures.....	110	843	214,576	318,458	
Registry of the Public Servants Disclosure Protection Tribunal—					
Program expenditures.....	115		82,200	101,058	
Citizenship and Immigration—					
Department—					
Operating expenditures.....	1	372,647	20,115,400	42,327,867	
Immigration and Refugee Board of Canada—					
Program expenditures.....	10	17,653	4,651,252	10,812,582	
Economic Development Agency of Canada for the Regions of Quebec—					
Operating expenditures.....	1	20,948	2,354,130	3,528,542	
Environment—					
Department—					
Operating expenditures.....	1	167,208	25,017,658	38,832,161	
Capital expenditures.....	5				7,444,848
Canadian Environmental Assessment Agency—					
Program expenditures.....	15	3,284	1,139,746	1,582,060	
National Round Table on the Environment and the Economy—					
Program expenditures.....	20	868	241,291	166,250	
Parks Canada Agency—					
Program expenditures.....	25	739,656		11,498,220	
Finance—					
Department—					
Operating expenditures.....	1	84,827	5,061,825	8,251,572	
Auditor General—					
Program expenditures.....	20		3,788,192	6,293,254	
Canadian International Trade Tribunal—					
Program expenditures.....	25	1,489	523,713	851,898	
Financial Transactions and Reports Analysis Centre of Canada—					
Program expenditures.....	30		2,229,005	5,318,822	
Fisheries and Oceans—					
Department—					
Operating expenditures.....	1	4,779,608	37,591,668	75,390,762	
Capital expenditures.....	5				21,542,590
Foreign Affairs and International Trade—					
Department—					
Operating expenditures.....	1	133,480	48,990,816	44,746,633	
Capital expenditures.....	5				42,345,283
Canadian International Development Agency—					
Operating expenditures.....	25	88,859	4,124,233	19,704,883	

# Treasury Board Secretariat

## DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board			
		Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		\$	\$	\$	\$
International Joint Commission (Canadian Section)—					
Program expenditures . . . . .	50	2,332	390,268	266,084	
National Capital Commission					
Payments to the National Capital Commission for operating expenditures . . . . .	52			1,195,175	
Governor General—					
Program expenditures . . . . .	1	4,820	806,748	1,959,695	
Health—					
Department—					
Operating expenditures . . . . .	1	4,491,290	91,451,827	62,530,048	
Capital expenditures . . . . .	5				2,623,506
Assisted Human Reproduction Agency of Canada—					
Program expenditures . . . . .	15		496,457		
Canadian Institutes of Health Research—					
Operating expenditures . . . . .	20			4,076,767	
Canadian Northern Economic Development Agency— <sup>(2)</sup>					
Operating expenditures . . . . .	27			658,720	
Hazardous Materials Information Review Commission—					
Program expenditures . . . . .	30	946	11,854	273,442	
Patented Medicine Prices Review Board—					
Program expenditures . . . . .	35	1,152	403,165	552,797	
Public Health Agency of Canada—					
Operating expenditures . . . . .	40	637,775	18,063,286	19,126,866	
Capital expenditures . . . . .	45				3,376,425
Human Resources and Skills Development—					
Department—					
Operating expenditures . . . . .	1	234,253	27,380,288	70,668,849	
Canada Industrial Relations Board—					
Program expenditures . . . . .	10	2,356	497,747	1,131,362	
Canadian Artists and Producers Professional Relations Tribunal—					
Program expenditures . . . . .	20		94,541	50,206	
Canadian Centre for Occupational Health and Safety—					
Program expenditures . . . . .	25		202,283	245,480	
Office of the Co-ordinator, Status of Women <sup>(1)</sup>					
Operating expenditures . . . . .	26	1,280		837,792	
Indian Affairs and Northern Development—					
Department—					
Operating expenditures . . . . .	1	513,927	13,383,010	55,174,054	
Canadian Northern Economic Development Agency— <sup>(2)</sup>					
Operating expenditures . . . . .	25		685,501	246,240	
Canadian Polar Commission—					
Program expenditures . . . . .	35		33,194	221,693	
Indian Residential Schools Truth and Reconciliation Commission—					
Program expenditures . . . . .	45		21,582,282	66,170	
Registry of the Specific Claims Tribunal—					
Operating expenditures . . . . .	50		132,242	3,555	

# Treasury Board Secretariat

## DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board			
		Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		\$	\$	\$	\$
Industry—					
Department—					
Operating expenditures.....	1	632,707	20,968,054	33,362,178	
Capital expenditures.....	5			94,829	1,122,085
Canadian Space Agency—					
Operating expenditures.....	25	50,507	7,229,203	5,515,029	
Capital expenditures.....	30				7,185,741
Federal Economic Development Agency for Southern Ontario—					
Operating expenditures.....	50		1,700,544	994,023	
National Research Council of Canada—					
Operating expenditures.....	60	8,158,311	124,530	14,087,328	
Capital expenditures.....	65				3,288,532
Natural Sciences and Engineering Research Council—					
Operating expenditures.....	75		2,125,551	1,604,105	
Registry of the Competition Tribunal—					
Program expenditures.....	85	946	95,350	131,332	
Social Sciences and Humanities Research Council—					
Operating expenditures.....	90		1,013,610	845,462	
Standards Council of Canada—					
Payments to the Standards Council of Canada.....	100			793,240	
Statistics Canada—					
Program expenditures.....	105	83,352	30,550,057	28,679,837	
Justice—					
Department—					
Operating expenditures.....	1	304,004	23,637,864	37,138,476	
Canadian Human Rights Commission—					
Program expenditures.....	10	8,074	848,939	1,572,124	
Canadian Human Rights Tribunal –					
Program expenditures.....	15	2,310	199,685	155,274	
Commissioner for Federal Judicial Affairs—					
Operating expenditures.....	20	4,949	381,507	688,668	
Canadian Judicial Council—					
Operating expenditures.....	25		27,532	218,097	
Courts Administration Service—					
Program expenditures.....	30	14,383	1,245,046	6,791,564	
Office of the Director of Public Prosecutions—					
Program expenditures.....	35		6,260,559	6,049,952	
Offices of the Information and Privacy Commissioners of Canada—					
Office of the Information Commissioner of Canada—					
Program expenditures.....	40	1,489	234,870	1,078,906	
Office of the Privacy Commissioner of Canada—					
Program expenditures.....	45	4,575	979,959	1,417,020	
Supreme Court of Canada—					
Program expenditures.....	50	6,423	1,081,598	1,526,777	
National Defence—					
Department—					
Operating expenditures.....	1	8,656,350	377,198,385	53,622,935	66,311,055
Canadian Forces Grievance Board—					
Program expenditures.....	15	4,575	302,669	473,324	

# Treasury Board

## Secretariat

### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board			
		Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		\$	\$	\$	\$
Communications Security Establishment—					
Program expenditures.....	17			3,848,058	
Military Police Complaints					
Commission—					
Program expenditures.....	20		159,761	110,613	
Office of the Communications Security Establishment					
Commissioner—					
Program expenditures.....	25		98,526	145,257	
Natural Resources—					
Department—					
Operating expenditures.....	1	98,126	32,964,527	29,286,537	
Canadian Nuclear Safety Commission—					
Program expenditures.....	20		1,130,599	2,799,983	
National Energy Board—					
Program expenditures.....	25	1,142,445	2,293,084	3,011,892	
Northern Pipeline Agency—					
Program expenditures.....	30		60,150		
Parliament—					
House of Commons—					
Program expenditures.....	5			1,138,525	
Privy Council—					
Department—					
Program expenditures.....	1	27,680	6,283,904	11,024,444	
Canadian Intergovernmental Conference					
Secretariat—					
Program expenditures.....	5	4,610	308,641	168,608	
Canadian Transportation Accident Investigation and					
Safety Board—					
Program expenditures.....	10	321,660	1,317,693	1,260,570	
Chief Electoral Officer—					
Program expenditures.....	15	35,208	1,478,398	2,639,421	
Office of the Commissioner of Official Languages—					
Program expenditures.....	20	2,259	552,908	2,128,772	
Public Appointments Commission Secretariat—					
Program expenditures.....	30		47,250		
Security Intelligence Review					
Committee—					
Program expenditures.....	35		135,367	246,363	
Public Safety and Emergency Preparedness—					
Department—					
Operating expenditures.....	1	14,938	6,876,680	12,403,767	
Canada Border Services Agency—					
Operating expenditures.....	10	119,122		66,705,272	
Canadian Security Intelligence Service—					
Program expenditures.....	20		19,404,546	32,097,721	1,707,127
Correctional Service of Canada—					
Operating expenditures.....	25	2,804,131	49,722,441	128,466,281	
Capital expenditures.....	30				54,462,115
National Parole Board—					
Program expenditures.....	35	11,091	2,036,162	5,082,468	



## Treasury Board Secretariat

### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote	Amounts transferred from Treasury Board			
		Vote 15	Vote 25	Vote 30	Vote 33
		Compensation adjustments	Operating budget carry forward	Paylist requirements	Capital budget carry forward
		\$	\$	\$	\$
Office of the Correctional Investigator—					
Program expenditures . . . . .	40		139,615	555,559	
Royal Canadian Mounted Police—					
Operating expenditures . . . . .	45	372,045	93,860,938	120,094,132	
Capital expenditures . . . . .	50				59,636,000
Royal Canadian Mounted Police External Review Committee—					
Program expenditures . . . . .	60		79,708	5,159	
Royal Canadian Mounted Police Public Complaints Commission—					
Program expenditures . . . . .	65	2,816	241,497	370,184	
Public Works and Government Services—					
Department—					
Operating expenditures . . . . .	1	686,772	30,763,615	71,726,627	
Capital expenditures . . . . .	5			42,526	68,276,539
Consulting and Audit Canada Revolving Fund . . . . .	(S)			412,852	
Real Property Services Revolving Fund . . . . .	(S)			11,577,378	
Translation Bureau Revolving Fund . . . . .	(S)			555,380	
Shared Services Canada—					
Operating expenditures . . . . .	17			3,944,136	
Transport—					
Department—					
Operating expenditures . . . . .	1	3,783,620	20,219,048	36,612,563	
Capital expenditures . . . . .	5				9,939,357
Canadian Transportation Agency—					
Program expenditures . . . . .	25	8,794	817,108	2,387,642	
Office of Infrastructure of Canada—					
Operating expenditures . . . . .	50	7,956	2,094,018	3,138,120	
Transportation Appeal Tribunal of Canada—					
Program expenditures . . . . .	65		47,191	87,400	
Treasury Board—					
Secretariat—					
Program expenditures . . . . .	1	133,202	11,819,552	21,037,811	
Canada School of Public Service—					
Program expenditures . . . . .	40	25,105	456,456	9,248,471	
Office of the Commissioner of Lobbying—					
Program expenditures . . . . .	45	2,332	210,154	280,215	
Office of the Public Sector Integrity Commissioner—					
Program expenditures . . . . .	50		301,650	269,967	
Veterans Affairs—					
Department—					
Operating expenditures . . . . .	1	598,583	5,915,183	42,132,227	
Veterans Review and Appeal Board—					
Operating expenditures . . . . .	10		224,851	1,074,069	
Western Economic Diversification—					
Operating expenditures . . . . .	1	38,582	2,744,740	3,371,499	
<b>Total . . . . .</b>		<b>41,914,888</b>	<b>1,191,939,290</b>	<b>1,538,218,891</b>	<b>358,101,354</b>

<sup>(1)</sup> During the year, Office of the Co-ordinator, Status of Women was transferred from Canadian Heritage to Human Resources and Skills Development.

<sup>(2)</sup> During the year, Canadian Northern Economic Development Agency was transferred from Indian Affairs and Northern Development to Health.

# SECTION 12

2011-2012

*PUBLIC ACCOUNTS OF CANADA*

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